# FINANCIAL REPORTS Roanoke City School Activity Funds June 30, 2002

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## **AUDITOR'S REPORT**

# Roanoke City School Activity Funds June 30, 2002

School Board Roanoke, Virginia

We have audited the accompanying statements of cash receipts and disbursements of activity funds of each of the Roanoke City Public Schools for the year ended June 30, 2002. These financial statements are the responsibility of school management. Our responsibility is to express an opinion on the financial statements based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We were unable to obtain support for all transactions recorded in the activity funds for Westside Elementary School for the year ended June 30, 2002.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to examine all transactions recorded in the activity funds for Westside Elementary School, the financial statements referred to above present fairly, in all material respects, the cash transactions of the activity funds for each of the Roanoke City Public Schools for the year ended June 30, 2002, on the basis of accounting described in *Note* 2.

The schedules accompanying these financial statements are presented to provide additional analysis and are not required in the basic financial statements. The schedules have been subjected to the auditing procedures applied in the audit of the financial statements. In our opinion, the schedules are fairly stated in all material respects.

#### **System of Internal Controls**

The management of Roanoke City Public Schools is responsible for establishing and maintaining a system of internal controls. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system of internal controls is to provide management with reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization, and that transactions are recorded properly for preparation of the financial statements.

As part of our examination, we made a study of the system of internal controls to the extent that we considered necessary to evaluate the system as required by government auditing standards. The purpose of our study was to determine the nature, timing, and extent of the auditing procedures necessary for expressing an opinion on each school's financial statement.

Because of inherent limitations in any system of internal controls, errors or irregularities may occur and not be detected. A projection of any evaluation of internal controls to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with procedures may deteriorate.

Our study and evaluation would not necessarily disclose all material weaknesses in the system of internal controls. Accordingly, we do not express an opinion on the system of internal controls.

Significant internal controls for the school activity funds include the following:

- \$ All financial transactions related to school activity funds are processed using a computer-based accounting system. The Manatee system provides access controls, a detailed transaction history, and reports that allow management to closely monitor financial activity.
- \$ Checks written on school accounts must be signed by two authorized persons.
- \$ All voided checks and original receipts are required to be kept on file.
- \$ Bookkeepers are required to reconcile their manatee records to their schools checking account monthly. Reconciliations are reviewed by the principals and filed monthly with the Business Services department.

- \$ All money collected in the classroom must be documented on teacher remittance forms and remitted to the office on the day collected. Original receipts printed by the accounting system when teacher remittances are processed must be returned to the teachers for their verification and retention.
- \$ All purchases with school activity funds must be pre-approved, in writing, by the principal. Allotment purchases for items costing \$1,000 or more must be pre-approved by the Director of Business Services.
- \$ Schools are required to document three quotes for purchases of items costing \$500 or more.
- \$ Employees receiving delivery of purchases are required to verify that items billed were received.
- \$ Cafeteria deposits are counted by two employees and are deposited daily.

In seventeen of the thirty-five schools, nothing came to our attention that would require disclosure. The remaining schools had the following reportable conditions:

Activity fund accounting procedures require voided receipts be kept on file at the school. Any proof of payment such as a receipt must be carefully managed to ensure proper accounting for cash.

\$ We noted six schools that could not find or did not retain some of their voided receipts.

Activity fund accounting procedures require that disbursements be based on adequate supporting documentation and that the documentation be retained on file.

\$ We noted four schools with inadequate documentation on file to support some of the disbursements examined.

Activity fund accounting procedures require that teachers complete a Teacher Remittance form each day monies are collected. The teacher is required to document his or her own name on the form, the name of each student remitting money, the amount of money remitted by each student, and the fund(s) to be credited with the receipts. This is the primary document used to enter the receipt information into the accounting system and a key control to ensure monies are properly receipted.

\$ We noted seven schools where teacher remittance forms were not properly

completed by the teachers or office staff.

Activity fund accounting procedures require that no order be placed by school personnel without the principal's prior approval in the form of a signed purchase order form or signed purchase order attachment form.

 We noted eight schools that did not receive the principal's approval for an order prior to an order being made.

Activity fund accounting procedures require that the bookkeeper obtain a written verification signed and dated by the faculty or staff member who received the goods/services that the items were actually received. Additionally, this procedure helps to determine when payment of the invoice is due.

 We noted seven schools that did not receive written verification, signed and dated by the faculty or staff member who received the goods/services, that the items were actually received.

These concerns have been reviewed with the Bookkeepers and Principals of the schools involved.

#### **Compliance with Laws and Regulations**

As a part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of management's compliance with certain provisions of laws and regulations. Laws and regulations tested include the Prompt Payment Provision of the Virginia Public Procurement Act, monthly financial report requirements of the Code of Virginia, and required accounting treatment and management of allotment funds issued to the schools. Our objective was not to provide an opinion on overall compliance with applicable laws and regulations. Accordingly, we do not express such an opinion.

The results of our tests indicate that Roanoke City Public Schools' management did not comply in all material respects with the laws and regulations we tested. With respect to items not tested, nothing came to our attention that caused us to believe that Roanoke City Public Schools' management had not complied, in all material respects, with other provisions of law or regulations.

Tests of compliance with laws and regulations were performed at each of the thirty-five schools. Nineteen schools had no violations.

Compliance with the Code of Virginia, section 22.1-122.1, requires that school board

allotments for instructional supplies, library materials, copier costs, or any other use be deposited into an account established for each specific allotment. The unexpended amounts in these accounts, including balances committed for unpaid purchase orders, must be returned to the School Board by June 30.

- \$ We noted one school that did not return their unexpended allotment funds as required by law.
- \$ We noted two schools that prepaid purchases using allotment funds and who had not received the items by June 30, 2002.
- \$ We noted one school that posted monies for other activity funds into allotment accounts
- \$ We noted one school which had certain expenditures made from allotment accounts that did not appear to be consistent with the intended purpose of those accounts.

The RCPS Activity Funds Accounting Manual requires that each school complete a Quotation Documentation/ Exception form prior to making purchases costing \$500 or more. This is to ensure the lowest available price is taken.

\$ Our review identified eleven schools that executed purchases costing \$500 or more without obtaining three quotes.

The Code of Virginia section 11-62.10, APrompt Payment of Bills by Localities@, states that payments by local government bodies are required to be made by the date stated in the contract with the vendor, or if no date is stated, within 45 days of receiving the goods or services. Roanoke City School policy for allotment funds is to remit payments by the due date stated or within 30 days of receiving the goods or services.

\$ Our review identified six schools that did not pay invoices by the due date stated on the invoice or within the time frame required under RCPS policy and State Law.

The Roanoke City School Board has specific policies for the proper use of cellular phones. These policies state who are authorized to use cellular phones and the proper procedures for payment of the bills by the Business Services department and reimbursement to Business Services for personal usage if applicable.

 We noted one school that inappropriately obtained a cellular phone contract, inappropriately paid cellular phone bills with activity funds, and did not reimburse the activity funds for the principal's personal cellular phone usage.

Roanoke City School Board administrative travel procedures define the proper

administration of travel expense reimbursement. This policy explains the forms and approvals required to receive reimbursement from the school board.

 We noted one school in which the principal inappropriately received reimbursement for travel expenditures thru activity funds. Additionally, the principal received reimbursement from the Roanoke City School Board for some of the travel expenditures and did not reimburse the activity funds for the duplicate reimbursement.

We reviewed other, less substantial issues noted during the course of the audit with the Bookkeepers and Principals as warranted. We appreciate the cooperation and responsiveness of the individual School Administrations during this audit.

Brian Garber	Kevin Nicholson, CPA
Senior Auditor	Senior Auditor
Pamela C. Mosdell	Michael J. Tuck, CGAP
Senior Auditor	Assistant Municipal Auditor
Drew Harmon, CPA, CIA Municipal Auditor	Evelyn W. Powers, CPS, CAP Administrative Assistant

Fund	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
A	Pass Through						
	1010	CAFETERIA	0.00	137,833.85	137,833.85	0.00	0.00
	1040	SUMMER SCHOOL	29,611.50	30,206.00	30,857.50	0.00	28,960.00
			29,611.50	168,039.85	168,691.35	0.00	28,960.00
В	Allotments						
	1100	CAFETERIA CHANGE FUND	0.00	325.00	325.00	0.00	0.00
	1110	COPIER	0.00	9,044.28	9,044.28	0.00	0.00
	1120	GENERAL CLASSROOM	0.00	5,899.50	5,899.50	0.00	0.00
	1130	LIBRARY BOOKS	0.00	14,259.00	14,259.00	0.00	0.00
	1140	LIBRARY PROCESSING SUPPLIES	0.00	1,249.36	1,249.36	0.00	0.00
	1160	SPECIAL EDUCATION SUPPLIES	0.00	6,223.88	6,223.88	0.00	0.00
	1170	CLASSROOM SUPPLIES	0.00	109,887.75	58,706.60	-51,181.15	0.00
	1260	AP/IB SOCIAL STUDIES	0.00	1,400.00	1,400.00	0.00	0.00
			0.00	148,288.77	97,107.62	-51,181.15	0.00
C	General						
	3010	GENERAL	6,457.54	31,186.32	29,513.56	29.71	8,160.01
	3025	FIELD TRIPS	0.00	60.00	0.00	-20.00	40.00
	3040	UNITED WAY	0.00	118.91	118.91	0.00	0.00
	3065	STUDENT TEACHING SUPPLIES	200.00	0.00	187.94	0.00	12.06
	3100	TEXTBOOKS	7.70	578.39	93.54	-30.00	462.55
			6,665.24	31,943.62	29,913.95	-20.29	8,674.62
D	Fees						
	4040	LIBRARY	1,700.76	858.95	211.47	0.00	2,348.24
	4110	TOWEL/GYM SUIT FEE	0.00	1,900.91	1,900.91	0.00	0.00
	4135	DUAL ENROLLMENT FEE	31.03	10,066.00	8,330.00	0.00	1,767.03
			1,731.79	12,825.86	10,442.38	0.00	4,115.27
Е	School Organ					_	
	2001	CLASS OF 2001 SENIOR	3,021.32	0.00	3,021.32	0.00	0.00
	2002	CLASS OF 2002.00- SENIOR	4,153.37	4,855.34	5,098.90	-2,500.00	1,409.81

Fund	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
	2003	CLASS OF 2003.00 JUNIOR	5,572.69	4,798.00	12,178.83	2,600.00	791.86
	2004	CLASS OF 2004.00 SOPHMORE	3,110.00	3,820.00	5,265.19	0.00	1,664.81
	2005	CLASS OF 2005- FRESHMEN	0.00	2,932.10	343.49	0.00	2,588.61
	5005	AFTER PROM PARTY	4,478.40	2,908.67	2,425.02	0.00	4,962.05
	5006	PROM	0.00	3,715.00	1,210.55	0.00	2,504.45
	5010	ANNUAL	3,455.76	9,520.00	9,686.43	0.00	3,289.33
	5030	BAND	712.01	45,473.58	46,181.61	225.00	228.98
	5080	CAMPER HALL	570.55	1,924.92	2,062.05	20.00	453.42
	5085	COULTER HALL	1,265.09	3,152.96	3,176.93	-105.00	1,136.12
	5088	HART HALL	3,982.03	5,343.00	3,798.56	-55.00	5,471.47
	5089	SMITH HALL	741.80	1,758.91	756.10	0.00	1,744.61
	5090	CHEERLEADERS (VARSITY)	2,802.01	17,856.41	18,323.45	0.00	2,334.97
	5115	CHOIR	38.60	0.00	0.00	0.00	38.60
	5130	I.B.	4,101.48	4,650.19	4,360.69	0.00	4,390.98
	5205	MAGNET T.V.	1,073.23	1,335.00	299.97	0.00	2,108.26
	5211	VISUAL ARTS	129.87	19,815.75	19,335.00	-225.00	385.62
	5225	MENTORSHIP PROGRAM	227.68	530.00	609.00	0.00	148.68
	5230	MISCELLANEOUS	246.89	0.00	64.06	-182.83	0.00
	5265	ORCHESTRA	441.84	0.00	238.76	0.00	203.08
	5300	ROTC	13,805.07	18,360.45	25,277.83	-156.24	6,731.45
	5310	ROTC CLEANING	441.01	570.00	1,112.25	101.24	0.00
	5320	SCA	158.13	7,103.97	6,969.52	-100.00	192.58
	5350	SENIOR TRIP ACCOUNT	50.39	0.00	0.00	0.00	50.39
	5355	SPECIAL ED. FUNDRAISER FUND	0.00	5,374.82	5,286.35	0.00	88.47
	5370	SENIORS COMPUTER CLASS	0.00	620.00	604.92	182.83	197.91
	5375	GIRLS SOFTBALL CAMP	0.00	1,151.25	367.62	0.00	783.63
			54,579.22	167,570.32	178,054.40	-195.00	43,900.14
F S	cholarships		• • • • • •	400.00	<b>5</b> 00 **		4 000 5
	6051	KAY M. MILLIN MEM.	2,208.26	100.00	500.00	0.00	1,808.26

Fund	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
	6052	JOHNSON & JOHNSON GRANT	0.00	1,000.00	912.66	0.00	87.34
	6053	IB SCHOLARSHIP	0.00	100.00	0.00	0.00	100.00
			2,208.26	1,200.00	1,412.66	0.00	1,995.60
G At	thletics						
	7010	CONTROL ATHLETICS	24,709.56	8,082.25	57,791.62	63,799.96	38,800.15
	7011	VOLLEYBALL CAMP	0.00	168.15	168.00	-0.15	0.00
	7020	BASEBALL	0.00	2,021.00	1,553.80	-467.20	0.00
	7030	BASKETBALL-BOYS	0.00	14,347.70	11,637.72	-2,709.98	0.00
	7031	COLONELS' CLASSIC (VARSITY)	0.00	500.00	0.00	-500.00	0.00
	7050	FOOTBALL	0.00	32,495.36	25,801.25	-6,694.11	0.00
	7060	GOLF	0.00	460.00	130.00	-330.00	0.00
	7120	TRACK - BOYS INDOORS	0.00	650.00	458.50	-191.50	0.00
	7150	WRESTLING	0.00	449.00	554.44	105.44	0.00
	7511	BASKETBALL- GIRLS	0.00	8,952.17	8,427.17	-525.00	0.00
	7512	TRACK-GIRLS INDOOR	0.00	306.00	199.50	-106.50	0.00
	7513	TRACK-GIRLS OUTDOOR	0.00	215.00	0.00	-215.00	0.00
	7515	TENNIS-GIRLS	0.00	644.55	629.91	-14.64	0.00
	7516	VOLLEYBALL	0.00	1,426.03	1,380.93	-45.10	0.00
	7517	PEP DANCE TEAM	0.00	1,918.55	993.48	-925.07	0.00
			24,709.56	72,635.76	109,726.32	51,181.15	38,800.15
H Cl	ubs						
	8030	BETA	613.14	319.00	469.63	0.00	462.51
	8080	CHESS	2,766.86	21,150.14	19,345.85	0.00	4,571.15
	8120	DRAMA	1,304.08	5,462.21	3,720.17	0.00	3,046.12
	8130	ENGLISH	806.78	721.51	72.90	0.00	1,455.39
	8150	FCA	132.92	0.00	0.00	0.00	132.92
	8190	FRENCH	2,153.36	6,041.86	4,308.55	0.00	3,886.67
	8230	GUIDANCE	1,209.17	5,879.50	6,187.49	0.00	901.18
	8238	J. O'NEILL-GOVERNMENT	157.03	0.00	157.03	0.00	0.00

Fund	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
	8240	KEY	216.15	919.80	742.50	0.00	393.45
	8340	MATH	4,249.57	1,085.20	3,605.90	30.00	1,758.87
	8430	SCIENCE	349.42	623.22	92.25	55.00	935.39
	8460	SPANISH	4,572.37	0.00	240.66	0.00	4,331.71
	8461	SPANISH/FRENCH TRIP ACCOUNT	27.30	0.00	0.00	0.00	27.30
	8480	SPORTSMEDICINE	1,214.04	424.83	1,384.58	130.29	384.58
	8490	SOCIAL STUDIES	473.93	2,711.12	2,668.31	0.00	516.74
			20,246.12	45,338.39	42,995.82	215.29	22,803.98
Total		139,751.69	647,842.57	638,344.50	0.0	149,249.76	

Func	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
A	Pass Through						
	1010	CAFETERIA	0.00	171,161.04	171,161.04	0.00	0.00
	1040	SUMMER SCHOOL	23,569.50	37,317.00	30,680.15	0.00	30,206.35
			23,569.50	208,478.04	201,841.19	0.00	30,206.35
В	Allotments						
	1100	CAFETERIA CHANGE FUND	0.00	350.00	350.00	0.00	0.00
	1110	COPIER	0.00	12,625.28	30,658.70	18,033.42	0.00
	1120	GENERAL CLASSROOM	0.00	8,307.40	11,900.71	3,593.31	0.00
	1130	LIBRARY BOOKS	0.00	17,934.00	17,968.31	34.31	0.00
	1140	LIBRARY PROCESSING SUPPLIES	0.00	1,571.36	1,571.35	-0.01	0.00
	1160	SPECIAL EDUCATION SUPPLIES	0.00	12,182.00	10,911.62	-1,270.38	0.00
	1170	CLASSROOM SUPPLIES	0.00	68,447.66	61,373.10	-7,074.56	0.00
	1260	AP HONORS	0.00	2,600.00	1,179.16	-1,420.84	0.00
			0.00	124,017.70	135,912.95	11,895.25	0.00
C	General						
	3000	CONTRIBUTIONS	4,244.75	10,559.75	12,386.61	252.00	2,669.89
	3010	GENERAL	2,591.34	7,167.55	11,759.91	2,734.26	733.24
	3025	FIELD TRIPS	321.68	31,172.50	30,485.00	0.00	1,009.18
	3040	UNITED WAY	0.00	43.50	43.50	0.00	0.00
	3055	PHONE MASTER	0.00	500.00	545.00	45.00	0.00
	3100	TEXTBOOKS	3,300.17	1,767.54	3,325.64	-1,000.00	742.07
			10,457.94	51,210.84	58,545.66	2,031.26	5,154.38
D	Fees						
	4030	FUND RAISING	10,099.67	15,205.31	13,808.38	0.00	11,496.60
	4040	LIBRARY	3,081.22	149.19	201.66	-1,059.37	1,969.38
	4070	PARKING	327.89	7,965.00	6,728.10	0.00	1,564.79
	4080	GYM SUITS	-204.27	3,017.04	3,276.44	698.11	234.44
	4090	PICTURES	3,601.27	3,892.95	5,050.41	864.53	3,308.34
	4120	PHOTOGRAPHER LAB	-317.99	20,462.00	19,890.87	0.00	253.14

	Tear Ended June 30, 2002							
Fund	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02	
	4130	DRIVERS ED FEE	153.18	0.00	0.00	0.00	153.18	
	4135	DUAL ENROLLMENT FEE	4,356.56	20,288.10	19,402.40	-3,576.73	1,665.53	
			21,097.53	70,979.59	68,358.26	-3,073.46	20,645.40	
E So	chool Organ	iizations						
	2001	CLASS OF 2001	1,287.73	1,916.53	-200.00	-3,184.26	220.00	
	2002	CLASS OF 2002	7,665.49	12,758.94	16,144.92	-642.15	3,637.36	
	2003	CLASS OF 2003	6,228.00	11,237.24	12,300.47	-807.56	4,357.21	
	2004	CLASS OF 2004	5,734.00	4,700.00	220.00	-928.36	9,285.64	
	2005	CLASS OF 2005	0.00	6,840.00	20.00	-1,301.93	5,518.07	
	5005	AFTER PROM PARTY	842.68	1,020.00	538.25	0.00	1,324.43	
	5010	ANNUAL	21,606.13	28,874.85	30,603.35	350.00	20,227.63	
	5030	BAND	155.78	992.37	813.21	0.00	334.94	
	5050	BASKETBALL CONCESSIONS	191.48	4,888.00	4,301.30	0.00	778.18	
	5085	CENTER FOR HUMANITIES	788.77	15,171.00	14,428.12	-2.00	1,529.65	
	5090	CHEERLEADERS (VARSITY)	4,355.05	23,035.60	12,092.18	0.00	15,298.47	
	5115	CHOIR	179.77	3,813.01	3,832.55	-33.50	126.73	
	5140	CONCESSIONS	592.37	814.76	582.75	0.00	824.38	
	5170	QUILL MAGAZINE	7.00	143.00	50.00	0.00	100.00	
	5210	PERFORMING ARTS	46.00	0.00	0.00	0.00	46.00	
	5225	MENTORSHIP PROGRAM	748.86	2,229.18	2,337.47	0.00	640.57	
	5230	MISCELLANEOUS	1,183.82	0.00	908.86	0.00	274.96	
	5250	NEWSLETTER	1,317.88	99.00	1,024.32	401.00	793.56	
	5260	NEWSPAPER	0.00	308.00	3,012.86	2,792.86	88.00	
	5265	ORCHESTRA	510.32	0.00	100.00	0.00	410.32	
	5290	PTA	0.00	584.00	584.00	0.00	0.00	
	5300	ROTC	12,894.75	9,896.07	9,453.58	0.00	13,337.24	
	5320	SGA	925.65	15,743.87	12,049.71	1,150.00	5,769.81	
	5330	SCHOOL STORE	582.42	2,567.10	2,358.40	297.80	1,088.92	
	5390	STUDENT EXCHANGE SERVICE	4,329.19	139.00	1,605.12	-221.63	2,641.44	

Fund	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
			72,173.14	147,771.52	129,161.42	-2,129.73	88,653.51
F S	Scholarships	6		4 0= 5 00	250.00		0.004.50
	6030	C. LEWIS PITZER SCH	7,256.70	1,075.00	250.00	0.00	8,081.70
	6040	JFK MEMORIAL SCH	3,169.20	0.00	0.00	0.00	3,169.20
	6045	HALL OF FAME	146.37	0.00	0.00	0.00	146.37
	6050	KEVIN THOMPSON MEM SCH	177.57	0.00	0.00	0.00	177.57
	6055	PH FACULTY/STAFF	76.87	0.00	0.00	0.00	76.87
	6070	REMEMBERANCE	690.19	25.00	376.53	0.00	338.66
	6095	PHILLIP BALDWIN MEMORIAL	0.00	4,966.20	813.10	458.50	4,611.60
	6180	WM LEE MEMORIAL	165.60	0.00	107.08	0.00	58.52
			11,682.50	6,066.20	1,546.71	458.50	16,660.49
G	Athletics						
	7010	CONTROL	-7,999.99	0.00	0.00	-23,091.14	-31,091.13
	7020	BASEBALL	0.00	0.00	6,541.45	6,541.45	0.00
	7030	BASKETBALL-BOYS	0.00	14,736.44	12,589.25	-2,147.19	0.00
	7040	CROSS COUNTRY	0.00	1,000.00	4,654.46	3,654.46	0.00
	7050	FOOTBALL	0.00	29,361.52	41,754.91	12,393.39	0.00
	7060	GOLF	0.00	625.14	3,350.51	2,725.37	0.00
	7070	LACROSSE	0.00	0.00	1,910.50	1,910.50	0.00
	7075	MEDICAL SUPPLIES	0.00	0.00	211.59	211.59	0.00
	7080	SOCCER-BOYS	0.00	2,208.00	11,458.15	9,250.15	0.00
	7090	SWIMMING	0.00	76.00	4,439.28	4,363.28	0.00
	7100	TENNIS - BOYS	0.00	0.00	4,371.89	4,371.89	0.00
	7120	TRACK - INDOORS	0.00	90.40	3,130.21	3,039.81	0.00
	7130	TRACK - OUTDOORS	0.00	0.00	3,209.63	3,209.63	0.00
	7150	WRESTLING	0.00	1,846.02	9,888.08	8,042.06	0.00
	7520	BASKETBALL-GIRLS	0.00	5,064.47	10,412.64	5,348.17	0.00
	7525	CHEERLEADING	0.00	0.00	3,506.27	3,506.27	0.00
	7530	SOCCER-GIRLS	0.00	1,977.00	8,536.34	6,559.34	0.00

Fund	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
	7540	SOFTBALL	0.00	0.00	8,630.51	8,630.51	0.00
	7550	TENNIS-GIRLS	0.00	0.00	1,369.21	1,369.21	0.00
	7560	VOLLEYBALL	0.00	1,082.10	5,792.74	4,710.64	0.00
	7580	GENERAL ATHLETICS	0.00	79,930.49	15,154.52	-64,775.97	0.00
	7590	FORENSICS	0.00	0.00	10.00	10.00	0.00
			-7,999.99	137,997.58	160,922.14	-166.58	-31,091.13
Н С	lubs						
	8030	BETA	188.79	778.00	754.00	0.00	212.79
	8050	AFRO AMERICAN STUDIES	1,866.36	1,343.95	1,051.76	0.00	2,158.55
	8080	CHESS CLUB	0.00	44.00	44.00	0.00	0.00
	8120	DRAMA	539.07	4,474.50	5,379.00	365.43	0.00
	8150	FCA	224.02	0.00	0.00	0.00	224.02
	8180	FORENSICS	129.00	0.00	0.00	0.00	129.00
	8190	FRENCH HONOR SOCIETY	72.43	0.00	64.00	0.00	8.43
	8200	GERMAN CLUB	52.57	0.00	0.00	-52.57	0.00
	8215	GREENHOUSE CLUB	0.00	100.25	0.00	0.00	100.25
	8230	GUIDANCE	10,086.11	20,614.45	16,737.64	-9,366.80	4,596.12
	8290	INTERACT	108.50	0.00	0.00	-108.50	0.00
	8320	KEY	432.19	695.80	846.08	0.00	281.91
	8335	LEO CLUB	0.00	136.05	0.00	0.00	136.05
	8403	PRIDE TEAM	2,242.96	7,245.54	9,084.79	250.00	653.71
	8405	RACE RELATIONS	302.88	0.00	55.97	0.00	246.91
	8440	SKI	505.54	0.00	0.00	0.00	505.54
	8460	SPANISH	97.69	21.95	30.00	0.00	89.64
	8465	SPANISH TRAVEL CLUB	766.75	35.00	138.20	129.00	792.55
	8480	SPORTSMEDICINE	3,124.96	19,471.27	15,386.46	-166.80	7,042.97
	8500	STRING ORCHESTRA	0.00	164.00	161.25	0.00	2.75
	8510	STUDENT ASSISTANCE PROGRAM	325.17	0.00	168.32	-65.00	91.85
			21,064.99	55,124.76	49,901.47	-9,015.24	17,273.04

Account Balance Cash Cash Balance Fund Num Description Received Disbursed Transfers 06/30/02

Total 152,045.61 801,646.23 806,189.80 0.0 147,502.04

## Gibboney Technical Center Statement of Cash Receipts and Year Ended June 30, 2002

Func	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
В	Allotments						
	1180	BUSINESS EDUCATION	0.00	2,000.00	2,000.00	0.00	0.00
	1185	BUILDING TRADE	0.00	1,000.00	1,000.00	0.00	0.00
	1205	HEALTH OCCUPATIONS	0.00	1,000.00	1,000.00	0.00	0.00
	1220	MARKETING EDUCATION	0.00	1,000.00	1,000.00	0.00	0.00
	1230	TECHNOLOGY EDUCATION	0.00	4,407.80	4,407.80	0.00	0.00
	1240	VOCATIONAL CENTER SUPPLY	0.00	13,463.00	13,283.00	-180.00	0.00
	1261	CULINARY ARTS	0.00	3,000.00	3,000.00	0.00	0.00
			0.00	25,870.80	25,690.80	-180.00	0.00
C	General						
	3010	GENERAL	2,977.64	14,214.46	14,135.15	0.00	3,056.95
	3025	FIELD TRIPS	6.00	0.00	0.00	0.00	6.00
			2,983.64	14,214.46	14,135.15	0.00	3,062.95
E	School Organ	izations					
	5070	BUSINESS DEPARTMENT	1,011.55	0.00	983.70	0.00	27.85
			1,011.55	0.00	983.70	0.00	27.85
Н	Clubs						
	8110	DECA	109.83	5,483.25	5,202.49	0.00	390.59
	8140	FBLA	2,238.48	3,419.09	3,168.13	0.00	2,489.44
			2,348.31	8,902.34	8,370.62	0.00	2,880.03
I	Vocational						
	9070	APPRENTICESHIP	96,493.19	89,948.75	85,536.69	0.00	100,905.25
	9090	AUTO BODY (LAB)	168.82	2,492.50	2,385.76	0.00	275.56
	9110	AUTO MECH (LAB)	3,264.36	3,171.57	5,615.19	0.00	820.74
	9130	BEAUTY KIT/GUIDE	3,853.23	1,655.70	810.68	0.00	4,698.25
	9140	BUILDING TRADE LAB	1,012.56	788.50	1,796.51	0.00	4.55
	9220	COSMETOLOGY (LAB)	2,450.45	534.75	1,105.68	0.00	1,879.52
	9260	COMPUTER ANIMATION (LAB)	1.76	0.00	0.00	0.00	1.76
	9285	CULINARY ARTS (LAB)	912.25	4,550.99	4,913.79	0.00	549.45

## Gibboney Technical Center Statement of Cash Receipts and Year Ended June 30, 2002

Fund	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02	
Tuna	TVUIII	Description		Received	Disoursea	1141151015	00/30/02	
	9310	GRAPHIC ARTS	650.29	531.00	1,184.31	180.00	176.98	
	9320	HEALTH OCCP	14.33	2,956.71	2,971.04	0.00	0.00	
	9370	JVG/VCA LAB	0.00	2,620.48	2,059.55	0.00	560.93	
	9470	SKILLSUSA	1,518.89	220.00	244.78	0.00	1,494.11	
	9480	WELDING (LAB)	43.46	509.60	173.41	0.00	379.65	
			110,383.59	109,980.55	108,797.39	180.00	111,746.75	
		Total	116,727.09	158,968.15	157,977.66	0.0	117,717.58	

#### Lawson Center Statement of Cash Receipts and Year Ended June 30, 2002

Func	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
В	Allotments						
	1180	BUSINESS EDUCATION	0.00	3,861.00	3,623.91	-237.09	0.00
	1190	COMPUTER SCIENCE SUPPLY	0.00	375.00	219.92	-155.08	0.00
	1200	CHILD CARE OCCUPATIONS	0.00	5,523.72	5,188.58	-335.14	0.00
	1205	HEALTH OCCUPATIONS	0.00	550.00	557.77	7.77	0.00
	1210	ICT SUPPLY	0.00	600.00	386.07	-213.93	0.00
	1220	MARKETING EDUCATION	0.00	864.00	747.04	-116.96	0.00
	1230	RUFFNER-BUS ED	0.00	2,558.00	2,479.48	-78.52	0.00
	1240	VOCATIONAL CENTER SUPPLY	0.00	8,705.00	9,855.29	1,150.29	0.00
			0.00	23,036.72	23,058.06	21.34	0.00
C	General						
	3010	GENERAL	18,224.95	4,180.35	1,068.62	-21.34	21,315.34
	3020	FACULTY	41.89	638.00	605.66	0.00	74.23
			18,266.84	4,818.35	1,674.28	-21.34	21,389.57
F	Scholarships						
	6070	REMEMBERANCE	597.00	0.00	597.00	0.00	0.00
			597.00	0.00	597.00	0.00	0.00
Н	Clubs						
	8025	AVIATION CLUB	3,285.61	4,465.00	5,430.09	0.00	2,320.52
	8140	FBLA	1,192.04	1,956.03	1,830.76	0.00	1,317.31
	8235	HEALTH CAREERS-HOSA	732.01	651.00	485.00	0.00	898.01
			5,209.66	7,072.03	7,745.85	0.00	4,535.84
I	Vocational						
	9060	AERO SCIENCE TECH	224.49	0.00	0.00	0.00	224.49
	9080	SKILLS USA	24.00	24.00	0.00	0.00	48.00
	9140	BUILDING TRADES	0.99	0.00	0.00	0.00	0.99
	9190	COE	855.75	15.00	207.20	0.00	663.55
	9280	CULINARY ARTS-COLONELS	1,200.38	1,033.96	1,167.02	0.00	1,067.32
	9300	GED CLASS	235.00	699.00	560.00	0.00	374.00

#### Lawson Center Statement of Cash Receipts and Year Ended June 30, 2002

Fund	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
	9350	ICT (VICA)	328.77	1,361.50	1,581.89	105.00	213.38
	9400	MARKETING EDUCATION-DECA	1,401.56	3,012.40	3,018.85	-105.00	1,290.11
	9420	BUSINESS EDUCATION-STORE	4,254.86	5,872.40	5,374.39	0.00	4,752.87
	9425	METALS TECHNOLOGY	28.72	0.00	0.00	0.00	28.72
	9440	TECHNOLOGY EDUCATION (LAB)	750.00	500.00	250.00	0.00	1,000.00
			9,304.52	12,518.26	12,159.35	0.00	9,663.43
		Total	33,378.02	47,445.36	45,234.54	0.0	35,588.84

## Roanoke Valley Governor's School Statement of Cash Receipts and Year Ended June 30, 2002

Fund	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
A	Pass Through						
	1040	SUMMER SCHOOL	3,836.00	800.00	3,836.00	0.00	800.00
			3,836.00	800.00	3,836.00	0.00	800.00
В	Allotments						
	1290	INSTRUCTIONAL ALLOTMENT	0.00	38,042.78	38,042.78	0.00	0.00
			0.00	38,042.78	38,042.78	0.00	0.00
C	General						
	3000	CONTRIBUTIONS	2,187.95	838.00	2,820.22	0.00	205.73
	3010	GENERAL	1,645.91	28,318.27	27,848.75	0.00	2,115.43
	3020	FACULTY	49.27	360.00	279.52	0.00	129.75
	3090	FELLOWSHIP	1,425.84	525.00	345.26	0.00	1,605.58
	3100	TEXTBOOK SALES	476.84	0.00	476.61	0.00	0.23
			5,785.81	30,041.27	31,770.36	0.00	4,056.72
D	Fees						
	4125	LAB FEES	1,969.25	5,478.00	6,680.80	0.00	766.45
			1,969.25	5,478.00	6,680.80	0.00	766.45
E	School Organ	izations					
	5140	CONCESSIONS	637.03	1,875.97	2,263.04	0.00	249.96
			637.03	1,875.97	2,263.04	0.00	249.96
		Total	12,228.09	76,238.02	82,592.98	0.0	5,873.13

## Addison Aerospace Magnet School Statement of Cash Receipts and Year Ended June 30, 2002

			Year Ended	l June 30, 200	02		
Func	Account d Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
Α	Pass Through						
	1010	CAFETERIA	0.00	52,445.23	52,907.24	462.01	0.00
	1040	SUMMER SCHOOL	2,345.00	2,860.00	2,305.00	40.00	2,940.00
			2,345.00	55,305.23	55,212.24	502.01	2,940.00
В	Allotments						
	1100	CAFETERIA CHANGE FUND	0.00	557.01	74.74	-482.27	0.00
	1110	COPIER	0.00	3,863.30	8,183.50	4,320.20	0.00
	1120	GENERAL CLASSROOM	0.00	4,613.40	3,423.67	-1,189.73	0.00
	1130	LIBRARY BOOKS	0.00	5,302.50	5,270.74	-31.76	0.00
	1140	LIBRARY PROCESSING SUPPLIES	0.00	464.60	498.36	33.76	0.00
	1160	SPECIAL EDUCATION SUPPLIES	0.00	5,517.59	5,147.99	-369.60	0.00
	1170	CLASSROOM SUPPLIES	0.00	29,012.92	26,302.89	-2,710.03	0.00
	1180	BUSINESS EDUCATION	0.00	965.00	941.12	-23.88	0.00
	1230	TECHNOLOGY EDUCATION	0.00	1,062.00	1,050.99	-11.01	0.00
			0.00	51,358.32	50,894.00	-464.32	0.00
C	General						
	3000	CONTRIBUTIONS	0.00	619.48	473.23	-7.18	139.07
	3010	GENERAL	1,056.85	1,623.66	2,083.19	-364.00	233.32
	3020	FACULTY	125.38	1,053.00	871.99	70.16	376.55
	3025	FIELD TRIPS	1,041.18	33,502.82	33,602.36	0.00	941.64
	3040	UNITED WAY	0.00	297.50	297.50	0.00	0.00
	3100	TEXTBOOKS	347.15	217.92	54.00	0.00	511.07
			2,570.56	37,314.38	37,382.27	-301.02	2,201.65
D	Fees						
	4020	BOOK FAIR	435.29	2,489.34	2,716.19	7.18	215.62
	4030	FUND RAISING	4.80	2,016.50	879.45	0.00	1,141.85
	4040	LIBRARY	6.29	0.00	0.00	0.00	6.29
	4050	LOCKER FEE	5.50	1,477.00	18.22	-48.94	1,415.34
	4060	MATERIALS FEE	648.06	2,317.00	2,964.00	48.94	50.00

## Addison Aerospace Magnet School Statement of Cash Receipts and Year Ended June 30, 2002

Fund	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
	4080	PHYSICAL EDUCATION	4.33	673.00	4.00	0.00	673.33
	4090	PICTURES	0.00	3,867.50	2,003.89	0.00	1,863.61
	4100	TEXTBOOK SALES	0.00	26.00	0.00	0.00	26.00
	4110	TOWEL FEE	0.00	14.00	0.00	0.00	14.00
			1,104.27	12,880.34	8,585.75	7.18	5,406.04
E S	School Organ	izations					
	1992	7TH GRADE CLASS	493.50	0.00	449.45	0.00	44.05
	1993	8TH GRADE CLASS	164.00	0.00	0.00	0.00	164.00
	1994	CLASS OF 1994	18.00	0.00	0.00	0.00	18.00
	1995	TMD	100.00	2,747.00	2,760.27	165.00	251.73
	5010	ANNUAL	20.00	2,221.16	2,021.08	-25.16	194.92
	5030	BAND	1.04	734.30	737.36	10.00	7.98
	5230	MISCELLANEOUS	0.00	172.50	172.50	0.00	0.00
	5290	PTA	65.00	500.00	240.00	-10.00	315.00
	5310	SOCCER TEAM	0.00	200.00	0.00	0.00	200.00
	5311	TRACK TEAM	0.00	440.00	90.00	0.00	350.00
	5320	SCA	292.37	141.69	470.65	116.31	79.72
	5330	SCHOOL STORE	0.00	520.00	486.15	0.00	33.85
	5382	BOOK DRIVE	50.78	9.90	59.11	0.00	1.57
			1,204.69	7,686.55	7,486.57	256.15	1,660.82
G A	Athletics						
	7510	WRESTLING	32.00	0.00	0.00	0.00	32.00
			32.00	0.00	0.00	0.00	32.00
Н (	Clubs						
	8470	SPECIAL ACTIVITY	0.00	1,194.15	1,044.60	0.00	149.55
	8480	YOUNG ASTRONAUTS	232.70	370.00	375.00	0.00	227.70
	9600	SPANSH CLUB	371.05	2,324.25	2,282.04	0.00	413.26
			603.75	3,888.40	3,701.64	0.00	790.51

I Vocational

## Addison Aerospace Magnet School Statement of Cash Receipts and Year Ended June 30, 2002

Fund	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
	9500	COMPUTER CLASS FOR SENIORS	67.08	160.00	189.18	0.00	37.90
			67.08	160.00	189.18	0.00	37.90
		Total	7,927.35	168,593.22	163,451.65	0.0	13,068.92

## Breckinridge Middle School Statement of Cash Receipts and Year Ended June 30, 2002

Func	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
A	Pass Through						
	1010	CAFETERIA	0.00	53,860.83	53,860.84	0.00	-0.01
	1040	SUMMER SCHOOL	4,965.00	3,950.00	5,125.00	0.00	3,790.00
			4,965.00	57,810.83	58,985.84	0.00	3,789.99
В	Allotments						
	1100	CAFETERIA CHANGE FUND	0.00	50.00	50.00	0.00	0.00
	1110	COPIER	0.00	2,943.72	3,383.59	439.87	0.00
	1120	GENERAL CLASSROOM	0.00	2,021.50	2,054.22	32.72	0.00
	1130	LIBRARY BOOKS	0.00	4,641.00	4,479.17	-161.83	0.00
	1140	LIBRARY PROCESSING SUPPLIES	0.00	406.64	406.64	0.00	0.00
	1160	SPECIAL EDUCATION SUPPLIES	0.00	4,050.00	3,533.79	-516.21	0.00
	1170	CLASSROOM SUPPLIES	0.00	20,854.78	21,046.52	191.74	0.00
	1230	TECHNOLOGY EDUCATION	0.00	1,173.52	1,153.48	-20.04	0.00
			0.00	36,141.16	36,107.41	-33.75	0.00
C	General						
	3010	GENERAL	4,134.35	5,132.98	14,120.04	5,315.32	462.61
	3025	FIELD TRIPS	1,606.41	3,473.30	3,637.89	-870.65	571.17
	3040	UNITED WAY	0.00	45.06	45.06	0.00	0.00
	3100	TEXTBOOKS	1,497.26	269.42	47.13	-123.44	1,596.11
			7,238.02	8,920.76	17,850.12	4,321.23	2,629.89
D	Fees						
	4030	FUND RAISING	178.86	5,060.50	4,913.75	-43.86	281.75
	4040	LIBRARY	0.00	1.50	0.00	0.00	1.50
	4050	LOCKER FEE	2,900.00	1,164.50	1,035.82	-135.00	2,893.68
	4060	MATERIALS FEE	7,250.00	3,423.00	5,745.01	-3,695.50	1,232.49
	4080	PHYSICAL EDUCATION	4,241.63	3,590.00	3,106.66	-58.40	4,666.57
	4110	TOWEL FEE/PE	0.00	722.00	732.90	14.90	4.00
			14,570.49	13,961.50	15,534.14	-3,917.86	9,079.99

E School Organizations

## Breckinridge Middle School Statement of Cash Receipts and Year Ended June 30, 2002

Fund	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
	5010	ANNUAL	2,613.59	2,445.00	471.55	-166.99	4,420.05
	5030	BAND	310.28	56.00	411.58	50.25	4.95
	5150	CURRENT EVENTS	463.75	0.00	463.75	0.00	0.00
	5260	NEWSPAPER	3.50	0.00	0.00	0.00	3.50
	5290	PTA	0.00	143.71	0.00	0.00	143.71
	5320	SCA	970.43	665.45	816.49	-319.06	500.33
			4,361.55	3,310.16	2,163.37	-435.80	5,072.54
G Ath	letics						
	7010	CONTROL - CHARGES	217.70	2,034.59	1,955.85	191.07	487.51
			217.70	2,034.59	1,955.85	191.07	487.51
H Clul	bs						
	8030	BETA	71.39	0.00	67.22	0.00	4.17
	8500	TECHNOLOGY	1,176.94	1,238.00	2,285.56	-24.89	104.49
	8700	CIF INTEREST	0.00	156.75	0.00	0.00	156.75
	8900	FRENCH CLUB	468.91	0.00	250.47	-100.00	118.44
			1,717.24	1,394.75	2,603.25	-124.89	383.85
		Total	33,070.00	123,573.75	135,199.98	0.0	21,443.77

### Jackson Middle School Statement of Cash Receipts and Year Ended June 30, 2002

Fund	Account d Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
A	Pass Through						
	1010	CAFETERIA	0.00	50,643.91	50,719.76	75.85	0.00
	1040	SUMMER SCHOOL	2,295.00	4,175.00	2,410.00	0.00	4,060.00
			2,295.00	54,818.91	53,129.76	75.85	4,060.00
В	Allotments						
	1100	CAFETERIA CHANGE FUND	0.00	50.00	50.00	0.00	0.00
	1110	COPIER SUPPLIES	0.00	3,549.78	3,549.78	0.00	0.00
	1120	GENERAL SUPPLIES	0.00	2,435.77	2,435.77	0.00	0.00
	1130	LIBRARY BOOKS	0.00	5,596.50	5,596.50	0.00	0.00
	1140	LIBRARY PROCESSING SUPPLIES	0.00	490.36	490.36	0.00	0.00
	1160	SPECIAL EDUCATION SUPPLIES	0.00	5,009.29	5,009.29	0.00	0.00
	1170	CLASSROOM SUPPLIES	0.00	24,906.60	24,906.60	0.00	0.00
	1180	BUSINESS EDUCATION	0.00	965.00	965.00	0.00	0.00
	1230	TECHNOLOGY EDUCATION	0.00	2,105.02	2,105.02	0.00	0.00
			0.00	45,108.32	45,108.32	0.00	0.00
C	General						
	3000	CONTRIBUTIONS	212.58	0.00	0.00	0.00	212.58
	3010	GENERAL	10,638.46	5,763.57	5,333.05	-529.00	10,539.98
	3020	FACULTY	314.59	3,618.20	3,855.99	0.00	76.80
	3025	FIELD TRIPS	236.55	5,045.54	4,994.96	0.00	287.13
	3100	TEXTBOOKS	1,122.82	717.02	290.50	0.00	1,549.34
			12,525.00	15,144.33	14,474.50	-529.00	12,665.83
D	Fees						
	4040	LIBRARY	274.54	233.97	173.76	0.00	334.75
	4050	LOCKER FEE	332.90	1,582.55	430.45	0.00	1,485.00
	4060	MATERIALS FEE	412.27	3,422.75	1,480.76	0.00	2,354.26
	4080	PHYSICAL EDUCATION	1,350.12	4,096.20	4,325.35	500.00	1,620.97
			2,369.83	9,335.47	6,410.32	500.00	5,794.98

E School Organizations

#### Jackson Middle School Statement of Cash Receipts and Year Ended June 30, 2002

Fund	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
	5010	ANNUAL-YEARBOOK	2,235.79	5,335.00	3,621.26	0.00	3,949.53
	5260	NEWSPAPER	121.10	0.00	0.00	0.00	121.10
	5261	ODYESSY OF THE MIND	67.50	40.00	107.50	0.00	0.00
	5380	STUDENT COUNCIL	358.70	362.10	304.91	-22.05	393.84
			2,783.09	5,737.10	4,033.67	-22.05	4,464.47
F S	Scholarships						
	6057	MOIR HILL FOUNDATION	1,115.02	0.00	814.08	-24.80	276.14
	6195	COX COMMUNICATIONS GRANT	1,200.00	0.00	0.00	0.00	1,200.00
			2,315.02	0.00	814.08	-24.80	1,476.14
НС	Clubs						
	8080	CHESS	0.00	372.00	109.00	0.00	263.00
	8090	CLUBS	685.25	0.00	80.00	0.00	605.25
	8095	ART CLUB	0.00	185.00	130.50	0.00	54.50
	8365	MUSIC CLUB	469.34	50.00	157.00	0.00	362.34
	8390	PEP CLUB	260.65	94.00	262.35	0.00	92.30
	8402	POETRY CLUB - 8TH GR	122.00	124.27	100.00	0.00	146.27
	8485	SPORTS CLUB	305.09	532.00	176.27	0.00	660.82
			1,842.33	1,357.27	1,015.12	0.00	2,184.48
		Total	24,130.27	131,501.40	124,985.77	0.0	30,645.90

### Madison Middle School Statement of Cash Receipts and Year Ended June 30, 2002

Fund	Account d Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
A	Pass Through						
	1010	CAFETERIA	0.00	55,214.52	55,214.52	0.00	0.00
	1040	SUMMER SCHOOL	8,553.50	7,027.50	8,743.50	20.00	6,857.50
			8,553.50	62,242.02	63,958.02	20.00	6,857.50
В	Allotments						
	1100	CAFETERIA CHANGE FUND	0.00	50.00	50.00	0.00	0.00
	1110	COPIER	0.00	3,793.88	3,793.88	0.00	0.00
	1120	GENERAL CLASSROOM	0.00	2,314.75	1,877.17	-437.58	0.00
	1130	LIBRARY BOOKS	0.00	5,470.50	5,470.50	0.00	0.00
	1140	LIBRARY PROCESSING SUPPLIES	0.00	479.32	479.32	0.00	0.00
	1160	SPECIAL EDUCATION SUPPLIES	0.00	5,660.92	5,663.88	2.96	0.00
	1170	CLASSROOM SUPPLIES	0.00	31,406.31	31,840.93	434.62	0.00
			0.00	49,175.68	49,175.68	0.00	0.00
C	General						
	3000	CONTRIBUTIONS	137.76	1,677.89	1,687.89	0.00	127.76
	3010	GENERAL	2,221.16	1,318.41	2,716.33	0.00	823.24
	3020	FACULTY	102.72	1,032.00	1,103.69	0.00	31.03
	3025	FIELD TRIPS	2,459.68	32,048.80	29,758.10	-2,257.64	2,492.74
	3040	UNITED WAY	0.00	107.00	107.00	0.00	0.00
	3100	TEXTBOOKS	1,396.17	691.59	367.69	-1,213.62	506.45
			6,317.49	36,875.69	35,740.70	-3,471.26	3,981.22
D	Fees						
	4040	LIBRARY	451.01	4,298.52	3,806.39	0.00	943.14
	4060	MATERIALS FEE	491.86	10,011.97	10,240.30	0.00	263.53
	4090	PICTURES	205.86	2,170.00	414.16	3,451.26	5,412.96
			1,148.73	16,480.49	14,460.85	3,451.26	6,619.63
E	School Organ						
	5010	ANNUAL	1,373.74	5,575.00	4,521.14	0.00	2,427.60
	5020	ASSIGNMENT BOOKS AD FUND	0.00	1,550.00	0.00	0.00	1,550.00

#### Madison Middle School Statement of Cash Receipts and Year Ended June 30, 2002

Func	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
	5030	BAND	12,106.70	8,103.87	17,739.68	0.00	2,470.89
	5242	VA ARTS GRANTS	133.35	300.00	418.09	0.00	15.26
	5261	ODYSSEY OF THE MIND	307.89	8,621.00	8,909.33	0.00	19.56
	5320	SCA	491.50	333.80	600.07	0.00	225.23
			14,413.18	24,483.67	32,188.31	0.00	6,708.54
F	Scholarships						
	6070	REMEMBERANCE	35.63	253.05	253.00	0.00	35.68
	6145	SCHOLARSHIP FUNDS	48.30	550.00	530.75	0.00	67.55
			83.93	803.05	783.75	0.00	103.23
G	Athletics						
	7010	CONTROL ATHLETICS	138.65	172.30	119.80	0.00	191.15
	7525	CHEERLEADING	15.26	0.00	0.00	0.00	15.26
			153.91	172.30	119.80	0.00	206.41
Н	Clubs						
	8030	BETA	1.35	336.00	312.00	0.00	25.35
	8080	CHESS	0.00	100.00	100.00	0.00	0.00
	8300	JUMP ROPE	0.00	2,072.05	2,072.05	0.00	0.00
			1.35	2,508.05	2,484.05	0.00	25.35
		Total	30,672.09	192,740.95	198,911.16	0.0	24,501.88

### Ruffner Middle School Statement of Cash Receipts and Year Ended June 30, 2002

		Year Ended June 30, 2002					
Fund	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
A	Pass Through						
	1010	CAFETERIA	0.00	75,737.44	75,832.98	0.00	-95.54
	1040	SUMMER SCHOOL	0.00	4,990.00	0.00	0.00	4,990.00
	1050	TEXTBOOK LOST/DAMAGED	0.00	365.34	365.34	0.00	0.00
			0.00	81,092.78	76,198.32	0.00	4,894.46
В	Allotments						
	1100	CAFETERIA CHANGE FUND	0.00	75.00	75.00	0.00	0.00
	1110	COPIER	0.00	3,249.41	3,249.41	0.00	0.00
	1120	GENERAL CLASSROOM	0.00	2,223.00	2,223.00	0.00	0.00
	1130	LIBRARY BOOKS	0.00	6,310.50	6,310.50	0.00	0.00
	1140	LIBRARY PROCESSING SUPPLIES	0.00	585.42	585.42	0.00	0.00
	1160	SPECIAL EDUCATION SUPPLIES	0.00	4,150.00	4,150.00	0.00	0.00
	1170	CLASSROOM SUPPLIES	0.00	23,638.36	23,638.36	0.00	0.00
			0.00	40,231.69	40,231.69	0.00	0.00
C	General						
	3010	GENERAL	28.65	24,598.55	24,865.91	625.07	386.36
	3020	FACULTY	19.17	0.00	19.17	0.00	0.00
	3025	FIELD TRIPS	628.56	15,006.50	15,077.40	-100.00	457.66
	3040	UNITED WAY	1.68	50.50	50.50	0.00	1.68
	3100	TEXTBOOKS	56.88	0.00	0.00	-56.88	0.00
			734.94	39,655.55	40,012.98	468.19	845.70
D	Fees						
	4010	CHOIR/PIANO	193.17	150.00	195.95	0.00	147.22
	4020	BOOK FAIR	131.61	2,698.23	2,489.48	0.00	340.36
	4030	FUND RAISING	769.63	5,945.50	5,551.82	0.00	1,163.31
	4040	LIBRARY	78.02	123.06	36.35	0.00	164.73
	4050	LOCKER FEE	140.25	60.00	149.57	0.00	50.68
	4060	MATERIALS FEE	62.16	4,604.75	4,288.83	-400.00	-21.92
	4080	PHYSICAL EDUCATION	461.32	4,853.00	5,168.66	0.00	145.66

#### Ruffner Middle School Statement of Cash Receipts and Year Ended June 30, 2002

Fund	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
	4090	PICTURES	1,798.00	0.00	985.32	0.00	812.68
			3,634.16	18,434.54	18,865.98	-400.00	2,802.72
E	School Organ	izations					
	5010	ANNUAL	0.00	525.00	0.00	0.00	525.00
	5030	BAND	0.40	0.00	0.00	0.00	0.40
	5180	MAGNET	39.84	3,180.75	3,119.93	2.69	103.35
	5260	NEWSPAPER	46.00	0.00	0.00	0.00	46.00
	5320	SCA	259.46	193.50	389.86	0.00	63.10
			345.70	3,899.25	3,509.79	2.69	737.85
G	Athletics						
	7010	CONTROL ATHLETICS	7.36	0.00	0.00	0.00	7.36
			7.36	0.00	0.00	0.00	7.36
Н	Clubs						
	8020	ART	35.50	0.00	0.00	-35.50	0.00
	8030	BETA	0.25	0.00	0.00	-0.25	0.00
	8120	DRAMA	5.43	0.00	0.00	-5.43	0.00
	8340	MAGNET	475.59	0.00	0.00	0.00	475.59
	8430	SCIENCE	13.54	0.00	0.00	-13.54	0.00
	8540	TRAVEL	16.16	0.00	0.00	-16.16	0.00
			546.47	0.00	0.00	-70.88	475.59
		Total	5,268.63	183,313.81	178,818.76	0.0	9,763.68

#### Wilson Middle School Statement of Cash Receipts and Year Ended June 30, 2002

Fund	Account d Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
A	Pass Through						
	1010	CAFETERIA	0.00	61,775.07	61,950.15	175.08	0.00
	1040	SUMMER SCHOOL	9,731.00	8,471.00	9,709.00	-12.00	8,481.00
			9,731.00	70,246.07	71,659.15	163.08	8,481.00
В	Allotments						
	1100	CAFETERIA CHANGE FUND	0.00	50.00	50.00	0.00	0.00
	1110	COPIER	0.00	3,465.86	9,061.65	5,595.79	0.00
	1120	GENERAL CLASSROOM	0.00	2,334.40	564.70	-1,769.70	0.00
	1130	LIBRARY BOOKS	0.00	5,464.20	5,188.39	-275.81	0.00
	1140	LIBRARY PROCESSING SUPPLIES	0.00	478.77	451.48	-27.29	0.00
	1160	SPECIAL EDUCATION SUPPLIES	0.00	4,550.00	3,992.15	-557.85	0.00
	1170	CLASSROOM SUPPLIES	0.00	27,086.84	24,323.21	-2,763.63	0.00
	1180	BUSINESS EDUCATION	0.00	965.00	903.19	-61.81	0.00
	1230	TECHNOLOGY EDUCATION	0.00	1,062.00	922.30	-139.70	0.00
			0.00	45,457.07	45,457.07	0.00	0.00
C	General						
	3010	GENERAL	4,192.64	4,730.81	4,614.89	0.00	4,308.56
	3020	FACULTY	53.81	1,112.48	933.34	0.00	232.95
	3025	FIELD TRIPS	1,185.00	10,037.00	10,549.05	770.00	1,442.95
	3045	COPIER	0.00	0.00	120.00	3,000.00	2,880.00
	3100	TEXTBOOKS	1,439.65	2,027.62	620.69	0.00	2,846.58
			6,871.10	17,907.91	16,837.97	3,770.00	11,711.04
D	Fees						
	4000	ACTIVITY FEE	384.70	4,380.50	3,310.57	-207.38	1,247.25
	4020	BOOK FAIR	1,839.61	1,876.05	1,757.84	0.00	1,957.82
	4040	LIBRARY	909.25	108.19	10.35	0.00	1,007.09
	4050	LOCKER FEE	5,734.19	1,529.35	11.40	-3,240.80	4,011.34
	4080	PHYSICAL EDUCATION	6,654.98	4,447.60	3,247.98	-998.00	6,856.60
			15,522.73	12,341.69	8,338.14	-4,446.18	15,080.10

#### Wilson Middle School Statement of Cash Receipts and Year Ended June 30, 2002

Fund	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
E	School Organ	izations					
	5010	ANNUAL	0.00	4,253.50	2,949.44	0.00	1,304.06
	5030	BAND	162.67	21,655.50	20,535.49	0.00	1,282.68
	5150	CURRENT EVENTS	0.00	0.00	542.50	542.50	0.00
	5250	NEWSLETTER	114.50	0.00	0.00	0.00	114.50
	5260	NEWSPAPER	214.17	43.00	90.00	0.00	167.17
	5320	SCA	1,240.00	361.03	686.93	0.00	914.10
	5330	SCHOOL STORE	600.91	75.00	0.00	0.00	675.91
			2,332.25	26,388.03	24,804.36	542.50	4,458.42
Н	Clubs						
	8170	FORIEGN LANGUAGE	913.91	1,099.00	1,070.43	-29.40	913.08
			913.91	1,099.00	1,070.43	-29.40	913.08
		Total	35,370.99	173,439.77	168,167.12	0.0	40,643.64

## Crystal Spring Elementary School Statement of Cash Receipts and Year Ended June 30, 2002

Fund	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
A	Pass Through						
	1010	CAFETERIA	0.00	29,075.59	29,075.59	0.00	0.00
	1040	SUMMER SCHOOL	0.00	25.00	25.00	0.00	0.00
			0.00	29,100.59	29,100.59	0.00	0.00
В	Allotments						
	1100	CAFETERIA CHANGE FUND	0.00	25.00	25.00	0.00	0.00
	1110	COPIER	0.00	2,078.26	2,071.26	-7.00	0.00
	1120	GENERAL CLASSROOM	0.00	1,482.24	1,480.18	-2.06	0.00
	1130	LIBRARY BOOKS	0.00	3,276.53	3,273.86	-2.67	0.00
	1140	LIBRARY PROCESSING	0.00	287.08	286.12	-0.96	0.00
	1160	SPECIAL EDUCATION SUPPLIES	0.00	1,580.00	1,580.00	0.00	0.00
	1170	CLASSROOM SUPPLIES	119.00	13,345.77	13,454.46	-10.31	0.00
			119.00	22,074.88	22,170.88	-23.00	0.00
C	General						
	3010	GENERAL	1,176.94	3,896.69	3,296.88	1,962.35	3,739.10
	3020	SOCIAL CLUB-FACULTY	246.50	440.00	667.46	0.00	19.04
	3025	FIELD TRIPS	7,120.74	30,196.20	32,205.07	-1,926.35	3,185.52
	3035	TECHNOLOGY	252.47	120.00	0.00	0.00	372.47
	3040	UNITED FUND	35.55	108.95	138.50	0.00	6.00
	3050	SCHOLARSHIPS	0.00	13.00	0.00	-13.00	0.00
	3100	TEXTBOOKS	40.55	41.75	0.00	0.00	82.30
			8,872.75	34,816.59	36,307.91	23.00	7,404.43
D	Fees						
	4030	FUND RAISING	2,555.80	0.00	204.99	0.00	2,350.81
	4040	LIBRARY	349.56	0.00	0.00	0.00	349.56
	4090	PICTURES	2,758.07	555.94	713.26	0.00	2,600.75
			5,663.43	555.94	918.25	0.00	5,301.12
E	School Organ						
	5261	ODYESSY OF THE MIND	103.62	0.00	0.00	0.00	103.62

# Crystal Spring Elementary School Statement of Cash Receipts and Year Ended June 30, 2002

Fun	Account d Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
	5290	PTA	1.00	0.00	0.00	0.00	1.00
	5330	SCHOOL STORE	1,047.35	1,540.50	1,365.27	0.00	1,222.58
			1,151.97	1,540.50	1,365.27	0.00	1,327.20
F	Scholarships						
	1200	MARKETING	40.00	0.00	0.00	0.00	40.00
			40.00	0.00	0.00	0.00	40.00
Н	Clubs						
	8080	CHESS	3.77	0.00	0.00	0.00	3.77
			3.77	0.00	0.00	0.00	3.77
		Total	15,850.92	88,088.50	89,862.90	0.0	14,076.52

## Fairview Elementary School Statement of Cash Receipts and Year Ended June 30, 2002

Func	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
A	Pass Through						
	1010	CAFETERIA	0.00	39,782.24	39,752.24	-30.00	0.00
			0.00	39,782.24	39,752.24	-30.00	0.00
В	Allotments						
	1100	CAFETERIA CHANGE FUND	0.00	50.00	50.00	0.00	0.00
	1110	COPIER	0.00	3,310.02	4,845.56	1,535.54	0.00
	1120	GENERAL CLASSROOM	0.00	2,269.25	3,722.30	1,453.05	0.00
	1130	LIBRARY BOOKS	0.00	5,218.50	5,181.86	-36.64	0.00
	1140	LIBRARY PROCESSING SUPPLIES	0.00	457.24	405.15	-52.09	0.00
	1160	SPECIAL EDUCATION SUPPLIES	0.00	2,210.00	1,458.42	-751.58	0.00
	1170	CLASSROOM SUPPLIES	0.00	26,095.95	24,134.78	-1,961.17	0.00
	1260	HONORS	0.00	1,757.41	1,570.30	-187.11	0.00
			0.00	41,368.37	41,368.37	0.00	0.00
C	General						
	3010	GENERAL	2,796.22	9,055.67	8,576.91	0.00	3,274.98
	3020	FACULTY	147.12	2,111.74	1,942.39	0.00	316.47
	3025	FIELD TRIPS	0.00	7,354.64	7,230.30	0.00	124.34
	3040	UNITED WAY	0.00	169.65	169.65	0.00	0.00
	3100	TEXTBOOKS	42.68	0.00	0.00	0.00	42.68
			2,986.02	18,691.70	17,919.25	0.00	3,758.47
D	Fees						
	4030	PTA PLAYGROUND FUND	0.00	513.84	0.00	0.00	513.84
	4040	LIBRARY	389.12	3,054.51	2,383.89	0.00	1,059.74
	4170	YEARBOOK	0.00	1,976.00	1,571.29	0.00	404.71
			389.12	5,544.35	3,955.18	0.00	1,978.29
E	School Organ	izations					
	5270	PLATO	0.00	8,327.00	8,351.82	30.00	5.18
	5290	PTA	1,371.55	329.50	705.20	2.00	997.85
	5330	SCHOOL STORE	135.55	1,590.56	742.28	-2.00	981.83

# Fairview Elementary School Statement of Cash Receipts and Year Ended June 30, 2002

Fund	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
	5555	TECHNOLOGY FUND	2,997.46	20,494.54	18,422.24	0.00	5,069.76
			4,504.56	30,741.60	28,221.54	30.00	7,054.62
H Cl	8080	CHESS	0.00 <b>0.00</b>	24.00 <b>24.00</b>	24.00 <b>24.00</b>	0.00 <b>0.00</b>	0.00 <b>0.00</b>
		Total	7,879.70	136,152.26	131,240.58	0.0	12,791.38

## Fallon Park Elementary School Statement of Cash Receipts and Year Ended June 30, 2002

Fund	Account d Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
A	Pass Through						
	1010	CAFETERIA	0.00	41,305.09	41,305.09	0.00	0.00
	1040	SUMMER SCHOOL	970.00	765.00	970.00	0.00	765.00
			970.00	42,070.09	42,275.09	0.00	765.00
В	Allotments						
	1100	CAFETERIA CHANGE FUND	0.00	50.00	50.00	0.00	0.00
	1110	COPIER	0.00	3,782.88	3,555.74	-227.14	0.00
	1120	GENERAL CLASSROOM	0.00	2,698.00	1,740.68	-957.32	0.00
	1130	LIBRARY BOOKS	0.00	5,964.00	4,873.42	-1,090.58	0.00
	1140	LIBRARY PROCESSING SUPPLIES	0.00	522.56	508.86	-13.70	0.00
	1160	SPECIAL EDUCATION SUPPLIES	0.00	7,240.00	6,901.73	-338.27	0.00
	1170	CLASSROOM SUPPLIES	0.00	22,821.24	25,448.25	2,627.01	0.00
			0.00	43,078.68	43,078.68	0.00	0.00
C	General						
	3010	GENERAL	2,548.64	10,558.23	9,674.62	-293.60	3,138.65
	3020	FACULTY	159.98	715.00	508.85	40.00	406.13
	3025	FIELD TRIPS	0.00	2,626.40	2,920.00	293.60	0.00
	3040	UNITED WAY	0.00	74.18	74.18	0.00	0.00
			2,708.62	13,973.81	13,177.65	40.00	3,544.78
D	Fees						
	4020	BOOK FAIR	538.18	4,786.05	5,324.23	0.00	0.00
			538.18	4,786.05	5,324.23	0.00	0.00
E	School Organ	izations					
	5010	ANNUAL	29.45	0.00	28.00	0.00	1.45
	5140	CONCESSIONS	252.59	700.80	763.12	-40.00	150.27
	5290	PTA/AHTLETICS	0.00	0.00	0.00	0.00	0.00
			282.04	700.80	791.12	-40.00	151.72
F	Scholarships						
	6190	MARY BROWN STUDENT FUND	44.09	0.00	0.00	0.00	44.09

## Fallon Park Elementary School Statement of Cash Receipts and Year Ended June 30, 2002

	Account		Balance	Cash	Cash		Balance
Fund	Num	Description		Received	Disbursed	Transfers	06/30/02
			44.09	0.00	0.00	0.00	44.09
		Total	4,542.93	104,609.43	104,646.77	0.0	4,505.59

## Fishburn Park Elementary School Statement of Cash Receipts and Year Ended June 30, 2002

Fund	Account d Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
A	Pass Through		1.006.25	45 467 02	46.512.06	40.42	0.00
	1010	CAFETERIA	1,086.35	45,467.03	46,512.96	-40.42	0.00
			1,086.35	45,467.03	46,512.96	-40.42	0.00
В	Allotments 1100	CAFETERIA CHANGE FUND	0.00	25.00	36.70	11.70	0.00
	1110	COPIER CHANGE FUND	0.00	2,344.32	2,350.21	5.89	0.00
	1110	GENERAL CLASSROOM	0.00	1,519.72	1,458.81	-60.91	0.00
	1120	LIBRARY BOOKS	0.00	3,696.00	3,717.00	21.00	0.00
	1140	LIBRARY PROCESSING SUPPLIES	0.00	323.84	323.84	0.00	0.00
	1160	SPECIAL EDUCATION SUPPLIES	91.44	2,761.19	2,852.63	0.00	0.00
	1170	CLASSROOM SUPPLIES	160.78	17,969.73	16,275.24	-1,855.27	0.00
	1260	HONORS	0.00	0.00	1,165.53	1,165.53	0.00
			252.22	28,639.80	28,179.96	-712.06	0.00
С	General						
	3010	GENERAL	4,882.69	4,462.95	8,855.84	451.71	941.51
	3020	FACULTY	763.49	413.40	701.01	-314.97	160.91
	3025	FIELD TRIPS	1,533.54	21,654.99	21,436.90	-1,277.00	474.63
	3035	TECHNOLOGY	0.00	0.00	3,902.93	3,902.93	0.00
	3040	UNITED WAY	0.00	161.28	161.28	0.00	0.00
	3060	GREENHOUSE	196.49	0.00	0.00	141.69	338.18
	3100	TEXTBOOKS	59.83	0.00	59.83	0.00	0.00
			7,436.04	26,692.62	35,117.79	2,904.36	1,915.23
D	Fees						
	4040	LIBRARY	887.22	81.02	0.00	0.00	968.24
	4090	PICTURES	996.59	2,007.00	2,263.81	-621.66	118.12
			1,883.81	2,088.02	2,263.81	-621.66	1,086.36
Е	School Organ	izations					
	5165	ENVIRONMENTAL FUNDS	3,364.94	818.71	3,228.47	-141.69	813.49
	5270	PLATO	3,217.29	45,448.31	45,245.19	-1,870.53	1,549.88

## Fishburn Park Elementary School Statement of Cash Receipts and Year Ended June 30, 2002

Fund	Account d Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
	5280	PLATO TRIPS	712.42	3,579.36	2,909.00	137.00	1,519.78
	5290	PTA	7,009.95	0.00	3,163.94	-1,500.00	2,346.01
			14,304.60	49,846.38	54,546.60	-3,375.22	6,229.16
F	Scholarships						
	6150	TRIP SCHOLARSHIPS	880.45	357.47	67.66	1,845.00	3,015.26
			880.45	357.47	67.66	1,845.00	3,015.26
Н	Clubs						
	8080	CHESS	103.51	270.00	270.00	0.00	103.51
			103.51	270.00	270.00	0.00	103.51
		Total	25,946.98	153,361.32	166,958.78	0.0	12,349.52

#### Forest Park New American School Statement of Cash Receipts and Year Ended June 30, 2002

Func	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
A	Pass Through						
	1010	CAFETERIA	0.00	19,303.52	19,283.52	-20.00	0.00
	1040	SUMMER SCHOOL	1,025.00	1,080.00	1,025.00	20.00	1,100.00
			1,025.00	20,383.52	20,308.52	0.00	1,100.00
В	Allotments						
	1100	CAFETERIA CHANGE FUND	0.00	25.00	25.00	0.00	0.00
	1110	COPIER	0.00	1,909.09	2,504.29	595.20	0.00
	1120	GENERAL CLASSROOM	0.00	1,249.59	2,233.73	984.14	0.00
	1130	LIBRARY BOOKS	0.00	3,009.82	3,009.82	0.00	0.00
	1140	LIBRARY PROCESSING SUPPLIES	0.00	263.72	263.72	0.00	0.00
	1160	SPECIAL EDUCATION SUPPLIES	0.00	730.02	611.13	-118.89	0.00
	1170	CLASSROOM SUPPLIES	0.00	17,487.20	16,026.75	-1,460.45	0.00
			0.00	24,674.44	24,674.44	0.00	0.00
C	General						
	3010	GENERAL	758.94	649.87	849.31	0.00	559.50
	3020	FACULTY	390.16	390.00	780.16	0.00	0.00
	3025	FIELD TRIPS	637.00	12,192.18	12,101.70	-3.99	723.49
	3040	UNITED WAY	0.00	215.35	191.35	0.00	24.00
	3100	TEXTBOOKS	68.99	0.00	0.00	0.00	68.99
			1,855.09	13,447.40	13,922.52	-3.99	1,375.98
D	Fees						
	4040	LIBRARY	387.57	1,625.08	1,801.78	3.99	214.86
	4060	MATERIALS FEE	246.67	199.00	186.80	0.00	258.87
	4090	PICTURES	40.93	1,386.90	803.93	0.00	623.90
			675.17	3,210.98	2,792.51	3.99	1,097.63
F	Scholarships						
	6080	MEMORIAL FUND/DONATIONS	0.00	350.00	0.00	0.00	350.00
			0.00	350.00	0.00	0.00	350.00

#### Forest Park New American School Statement of Cash Receipts and Year Ended June 30, 2002

Balance Cash Cash Balance
Description Received Disbursed Transfers 06/30/02

Total 3,555.26 62,066.34 61,697.99 0.0 3,923.61

Account

Num

Fund

## Garden City Elementary School Statement of Cash Receipts and Year Ended June 30, 2002

Func	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
A	Pass Through						
	1010	CAFETERIA	0.00	33,527.46	33,527.46	0.00	0.00
			0.00	33,527.46	33,527.46	0.00	0.00
В	Allotments	CARETERIA GUANGE FUND	0.00	25.00	25.00	0.00	0.00
	1100	CAFETERIA CHANGE FUND	0.00	25.00	25.00	0.00	0.00
	1110	COPIER	0.00	2,317.68	2,832.65	514.97	0.00
	1120	GENERAL CLASSROOM	0.00	1,538.50	2,519.68	981.18	0.00
	1130	LIBRARY BOOKS	0.00	3,654.00	3,654.00	0.00	0.00
	1140	LIBRARY PROCESSING SUPPLIES	0.00	320.16	320.16	0.00	0.00
	1160	SPECIAL EDUCATION SUPPLIES	0.00	3,055.00	3,032.04	-22.96	0.00
	1170	CLASSROOM SUPPLIES	0.00	14,565.56	13,092.37	-1,473.19	0.00
			0.00	25,475.90	25,475.90	0.00	0.00
C	General						
	3010	GENERAL	90.97	2,307.57	2,661.36	1,648.93	1,386.11
	3020	FACULTY	-91.95	673.00	609.13	28.08	0.00
	3025	FIELD TRIPS	419.65	9,048.70	7,781.34	-1,687.01	0.00
	3040	UNITED WAY	0.00	59.59	59.59	0.00	0.00
	3100	TEXTBOOKS	132.13	41.33	0.00	0.00	173.46
			550.80	12,130.19	11,111.42	-10.00	1,559.57
D	Fees						
	4020	BOOK FAIR	962.21	6,216.85	6,334.17	-844.84	0.05
	4040	LIBRARY	536.96	138.19	1,406.16	845.84	114.83
	4090	PICTURES	0.00	1,983.00	2,115.63	1,209.04	1,076.41
			1,499.17	8,338.04	9,855.96	1,210.04	1,191.29
E	School Organ	izations					
	5320	SCA	188.08	73.16	204.48	100.00	156.76
	5330	SCHOOL STORE	384.58	344.15	558.72	-100.00	70.01
			572.66	417.31	763.20	0.00	226.77

H Clubs

# Garden City Elementary School Statement of Cash Receipts and Year Ended June 30, 2002

	Account		Balance	Cash	Cash		Balance
Fund	Num	Description		Received	Disbursed	Transfers	06/30/02
		•					
	8470	SPECIAL ACTIVITY	1,852.07	2,244.16	2,746.19	-1,200.04	150.00
			1 052 07	2 244 16	2.746.10	1 200 04	150.00
			1,852.07	2,244.16	2,746.19	-1,200.04	150.00
		Total	4,474.70	82,133.06	83,480.13	0.0	3,127.63

## Grandin Court Elementary School Statement of Cash Receipts and Year Ended June 30, 2002

Func	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
A	Pass Through						
	1010	CAFETERIA	0.00	30,862.46	30,849.96	-12.50	0.00
			0.00	30,862.46	30,849.96	-12.50	0.00
В	Allotments	CAPETERIA GUANCE FURIO	0.00	25.00	25.00	0.00	0.00
	1100	CAFETERIA CHANGE FUND	0.00	25.00	25.00	0.00	0.00
	1110	COPIER	0.00	1,467.87	1,467.87	0.00	0.00
	1120	GENERAL CLASSROOM	0.00	1,014.90	1,014.90	0.00	0.00
	1130	LIBRARY BOOKS	0.00	2,314.20	2,314.20	0.00	0.00
	1140	LIBRARY PROCESSING SUPPLIES	0.00	202.77	202.77	0.00	0.00
	1150	REACH	0.00	3,672.42	3,645.35	0.00	27.07
	1160	SPECIAL EDUCATION SUPPLIES	0.00	3,380.00	3,338.97	0.00	41.03
	1170	CLASSROOM SUPPLIES	0.00	14,582.78	14,345.03	0.00	237.75
			0.00	26,659.94	26,354.09	0.00	305.85
C	General						
	3010	GENERAL	1,427.85	1,963.14	1,846.70	-163.84	1,380.45
	3020	FACULTY	205.19	2,208.27	2,371.64	0.00	41.82
	3025	FIELD TRIPS	1,610.78	15,044.19	15,531.79	12.50	1,135.68
	3100	TEXTBOOKS	3.22	0.00	0.00	0.00	3.22
			3,247.04	19,215.60	19,750.13	-151.34	2,561.17
D	Fees						
	4020	BOOK FAIR	185.24	7,183.96	7,164.42	0.00	204.78
	4030	FUND RAISING	1,307.36	1,260.35	1,981.70	0.00	586.01
	4060	MATERIALS FEE	6.40	577.90	748.14	163.84	0.00
	4090	PICTURES	1,439.88	2,916.00	2,312.44	0.00	2,043.44
			2,938.88	11,938.21	12,206.70	163.84	2,834.23
E	School Organ						
	5290	PTA	0.00	40.00	40.00	0.00	0.00
	5330	SCHOOL STORE	17.00	0.00	0.00	0.00	17.00
			17.00	40.00	40.00	0.00	17.00

## Grandin Court Elementary School Statement of Cash Receipts and Year Ended June 30, 2002

Fund	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
F S	Scholarships						
	6085	AFGHAN CHILDREN'S FUND	0.00	108.70	108.70	0.00	0.00
	6150	TRIP SCHOLORSHIPS	65.68	71.90	65.68	0.00	71.90
			65.68	180.60	174.38	0.00	71.90
НС	Clubs						
	8080	CHESS	0.00	431.00	431.00	0.00	0.00
			0.00	431.00	431.00	0.00	0.00
		Total	6,268.60	89,327.81	89,806.26	0.0	5,790.15

## Highland Park Elementary School Statement of Cash Receipts and Year Ended June 30, 2002

Func	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
A	Pass Through						
	1010	CAFETERIA	563.45	29,364.51	29,927.96	0.00	0.00
			563.45	29,364.51	29,927.96	0.00	0.00
В	Allotments						
	1100	CAFETERIA CHANGE FUND	25.00	25.00	50.00	0.00	0.00
	1110	COPIER	0.00	1,539.79	1,539.79	0.00	0.00
	1120	GENERAL CLASSROOM	0.00	942.70	983.35	40.65	0.00
	1130	LIBRARY BOOKS	0.00	2,427.60	2,427.60	0.00	0.00
	1140	LIBRARY PROCESSING SUPPLIES	0.00	212.71	212.71	0.00	0.00
	1160	SPECIAL EDUCATION SUPPLIES	0.00	4,630.00	4,678.80	48.80	0.00
	1170	CLASSROOM SUPPLIES	0.00	10,049.66	9,960.21	-89.45	0.00
			25.00	19,827.46	19,852.46	0.00	0.00
C	General						
	3005	ENERGY	260.45	37.45	79.92	0.00	217.98
	3010	GENERAL	1,051.05	1,308.59	1,068.30	-38.40	1,252.94
	3020	FACULTY	193.42	283.00	392.30	0.00	84.12
	3025	FIELD TRIPS	208.85	6,094.75	6,183.56	-43.00	77.04
	3030	SPECIAL EQUIPMENT	27.75	0.00	15.99	0.00	11.76
	3040	UNITED WAY	0.00	31.99	31.99	0.00	0.00
	3100	TEXTBOOKS	26.10	0.00	64.50	38.40	0.00
			1,767.62	7,755.78	7,836.56	-43.00	1,643.84
D	Fees						
	4020	BOOK FAIR	395.38	2,749.51	2,960.14	-68.85	115.90
	4030	FUND RAISING	16.65	0.00	0.00	0.00	16.65
	4040	LIBRARY	0.00	366.95	79.80	-287.15	0.00
	4090	PICTURES	1,310.83	6,235.50	5,826.15	340.00	2,060.18
			1,722.86	9,351.96	8,866.09	-16.00	2,192.73
E	School Organ						
	5150	CURRENT EVENTS	393.75	210.30	327.49	-48.95	227.61

#### Highland Park Elementary School Statement of Cash Receipts and Year Ended June 30, 2002

Fund	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
	5280	COPIER	1,419.60	2,800.00	1,901.08	0.00	2,318.52
	5290	PTA	2,485.79	199.56	1,403.25	48.95	1,331.05
	5330	SCHOOL STORE	127.13	46.40	108.08	0.00	65.45
			4,426.27	3,256.26	3,739.90	0.00	3,942.63
F	Scholarships						
	6150	TRIP SCHOLORSHIPS	116.07	8,001.66	7,338.51	83.00	862.22
			116.07	8,001.66	7,338.51	83.00	862.22
Н	Clubs						
	8080	CHESS	0.00	181.00	181.00	0.00	0.00
	8220	GOOD SAMARITAN	31.94	0.00	30.00	0.00	1.94
	8340	H.P. T-SHIRTS	0.00	1,244.63	1,273.88	29.25	0.00
	8380	PATROL	0.08	0.00	0.00	0.00	0.08
	8470	SPECIAL ACTIVITY	269.09	253.50	293.79	-53.25	175.55
	8490	VOLUNTEERS	376.00	0.00	103.20	0.00	272.80
			677.11	1,679.13	1,881.87	-24.00	450.37
		Total	9,298.38	79,236.76	79,443.35	0.0	9,091.79

#### Huff Lane Micro Village Magnet School Statement of Cash Receipts and Year Ended June 30, 2002

Func	Account d Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
A	Pass Through		0.00	20.042.74	20.042.74	0.00	0.00
	1010	CAFETERIA	0.00	30,842.74	30,842.74	0.00	0.00
			0.00	30,842.74	30,842.74	0.00	0.00
В	Allotments	CAPETERIA GUANCE FUND	0.00	25.00	25.00	0.00	0.00
	1100	CAFETERIA CHANGE FUND	0.00	25.00	25.00	0.00	0.00
	1110	COPIER	0.00	1,745.92	1,744.92	-1.00	0.00
	1120	GENERAL CLASSROOM	0.00	1,229.22	1,225.82	-3.40	0.00
	1130	LIBRARY BOOKS	0.00	2,752.57	2,752.57	0.00	0.00
	1140	LIBRARY PROCESSING SUPPLIES	0.00	241.18	241.04	-0.14	0.00
	1160	SPECIAL EDUCATION SUPPLIES	0.00	2,505.00	2,365.00	-140.00	0.00
	1170	CLASSROOM SUPPLIES	0.00	15,328.61	15,333.15	4.54	0.00
			0.00	23,827.50	23,687.50	-140.00	0.00
C	General						
	3000	CONTRIBUTIONS	4,836.91	2,043.56	1,014.30	-209.43	5,656.74
	3010	GENERAL	19,094.37	11,570.69	7,662.37	0.00	23,002.69
	3020	FACULTY	255.77	670.00	720.70	0.00	205.07
	3025	FIELD TRIPS	559.37	12,672.44	12,909.91	135.50	457.40
	3040	UNITED WAY	0.00	49.27	49.27	0.00	0.00
			24,746.42	27,005.96	22,356.55	-73.93	29,321.90
D	Fees						
	4030	FUND RAISING	965.05	6,200.00	4,328.37	0.00	2,836.68
	4040	LIBRARY	1,519.08	7,023.49	8,306.24	213.93	450.26
	4090	PICTURES	330.24	2,533.06	2,242.32	0.00	620.98
	4100	TEXTBOOK SALES	159.81	120.71	30.00	0.00	250.52
			2,974.18	15,877.26	14,906.93	213.93	4,158.44
F	Scholarships						
	6170	MEMORIAL FUNDS	5.75	287.77	110.00	0.00	183.52
			5.75	287.77	110.00	0.00	183.52
	~						

H Clubs

## Huff Lane Micro Village Magnet School Statement of Cash Receipts and Year Ended June 30, 2002

	Account		Balance	Cash	Cash		Balance
Fund	Num	Description		Received	Disbursed	Transfers	06/30/02
		1					
	8020	ART CLUB	0.00	21.00	0.00	0.00	21.00
			0.00	21.00	0.00	0.00	21.00
		Total	27,726.35	97,862.23	91,903.72	0.0	33,684.86

## Hurt Park Elementary School Statement of Cash Receipts and Year Ended June 30, 2002

Fund	Account d Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
A	Pass Through						
	1010	CAFETERIA	0.00	18,920.81	19,073.79	152.98	0.00
			0.00	18,920.81	19,073.79	152.98	0.00
В	Allotments	CAPETERIA GUANCE FURIO	0.00	25.00	25.00	0.00	0.00
	1100	CAFETERIA CHANGE FUND	0.00	25.00	25.00	0.00	0.00
	1110	COPIER CLASSBOOM	0.00	1,951.38	2,012.10	60.72	0.00
	1120	GENERAL CLASSROOM	0.00	1,224.75	1,229.02	4.27	0.00
	1130	LIBRARY BOOKS	0.00	3,091.43 269.56	2,979.66 269.56	-111.77 0.00	0.00
	1140	LIBRARY PROCESSING SUPPLIES	0.00				0.00
	1160	SPECIAL EDUCATION SUPPLIES	0.00	3,655.00	3,416.72	-238.28	0.00
	1170	CLASSROOM SUPPLIES	0.00	11,994.76	12,025.75	30.99	0.00
			0.00	22,211.88	21,957.81	-254.07	0.00
C	General						
	3000	CONTRIBUTIONS	440.02	3,759.14	2,523.83	-129.16	1,546.17
	3010	GENERAL	1,399.44	405.93	825.91	0.00	979.46
	3020	FACULTY	249.17	522.00	692.06	0.00	79.11
	3025	FIELD TRIPS	880.51	4,058.34	4,726.37	-119.80	92.68
	3040	UNITED WAY	0.00	54.08	54.08	0.00	0.00
			2,969.14	8,799.49	8,822.25	-248.96	2,697.42
D	Fees						
	4040	LIBRARY	344.86	1,167.57	1,589.11	350.05	273.37
	4090	PICTURES	789.47	1,317.60	2,107.07	0.00	0.00
			1,134.33	2,485.17	3,696.18	350.05	273.37
E	School Organ						
	5320	SCA	133.90	67.47	69.34	0.00	132.03
			133.90	67.47	69.34	0.00	132.03
Н	Clubs						
	8470	SPECIAL ACTIVITY	1,007.26	2,324.24	1,837.17	0.00	1,494.33
			1,007.26	2,324.24	1,837.17	0.00	1,494.33

#### Hurt Park Elementary School Statement of Cash Receipts and Year Ended June 30, 2002 Balance Cash

		Total	5,244.63	54,809.06	55,456.54	0.0	4,597.15
Fund	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02

## Lincoln Terrace Elementary School Statement of Cash Receipts and Year Ended June 30, 2002

	Year Ended June 30, 2002						
Func	Account d Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
A	Pass Through						
	1010	CAFETERIA	0.00	20,556.77	20,556.77	0.00	0.00
			0.00	20,556.77	20,556.77	0.00	0.00
В	Allotments						
	1100	CAFETERIA CHANGE FUND	0.00	25.00	25.00	0.00	0.00
	1110	COPIER	0.00	1,565.10	1,565.10	0.00	0.00
	1120	GENERAL CLASSROOM	0.00	1,116.25	1,879.22	762.97	0.00
	1130	LIBRARY BOOKS	0.00	2,467.50	2,465.04	-2.46	0.00
	1140	LIBRARY PROCESSING SUPPLIES	0.00	216.20	216.20	0.00	0.00
	1160	SPECIAL EDUCATION SUPPLIES	0.00	2,730.00	2,210.17	-519.83	0.00
	1170	CLASSROOM SUPPLIES	0.00	10,586.24	11,156.79	570.55	0.00
			0.00	18,706.29	19,517.52	811.23	0.00
C	General						
	3010	GENERAL	5,696.95	831.45	3,982.51	540.24	3,086.13
	3025	FIELD TRIPS	1,133.94	2,548.41	3,435.14	0.00	247.21
	3040	UNITED WAY	0.00	83.66	83.66	0.00	0.00
	3100	TEXTBOOKS	25.00	0.00	0.00	-25.00	0.00
			6,855.89	3,463.52	7,501.31	515.24	3,333.34
D	Fees						
	4020	BOOK FAIR	0.00	407.99	9.00	-398.99	0.00
	4040	LIBRARY	218.37	1,660.90	2,111.38	398.99	166.88
	4090	PICTURES	396.73	989.00	59.26	-1,326.47	0.00
			615.10	3,057.89	2,179.64	-1,326.47	166.88
		Total	7,470.99	45,784.47	49,755.24	0.0	3,500.22

## Monterey Elementary School Statement of Cash Receipts and Year Ended June 30, 2002

Func	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
A	Pass Through						
	1010	CAFETERIA	0.00	48,384.50	48,384.50	0.00	0.00
			0.00	48,384.50	48,384.50	0.00	0.00
В	Allotments						
	1100	CAFETERIA CHANGE FUND	0.00	25.00	25.00	0.00	0.00
	1110	COPIER	0.00	2,797.20	2,797.20	0.00	0.00
	1120	GENERAL CLASSROOM	0.00	1,963.00	1,963.00	0.00	0.00
	1130	LIBRARY BOOKS	0.00	4,410.00	4,410.00	0.00	0.00
	1140	LIBRARY PROCESSING SUPPLIES	0.00	386.40	386.40	0.00	0.00
	1160	SPECIAL EDUCATION SUPPLIES	0.00	4,855.00	4,854.90	-0.10	0.00
	1170	CLASSROOM SUPPLIES	0.00	18,232.56	18,232.66	0.10	0.00
	1260	HONORS	0.00	1,740.02	1,740.02	0.00	0.00
			0.00	34,409.18	34,409.18	0.00	0.00
C	General						
	3010	GENERAL	8,722.04	12,014.80	12,976.49	17.50	7,777.85
	3020	FACULTY	442.59	667.50	359.47	0.00	750.62
	3025	FIELD TRIPS	856.46	10,745.41	8,974.73	-17.50	2,609.64
	3040	UNITED WAY	0.00	106.51	106.51	0.00	0.00
	3100	TEXTBOOKS	40.86	13.50	21.75	0.00	32.61
			10,061.95	23,547.72	22,438.95	0.00	11,170.72
D	Fees						
	4040	LIBRARY	2,665.58	8,575.24	8,614.33	0.00	2,626.49
			2,665.58	8,575.24	8,614.33	0.00	2,626.49
E	School Organ						
	5270	PLATO	617.80	11,125.00	11,317.00	0.00	425.80
	5320	SCA	2,163.51	688.91	548.76	0.00	2,303.66
	5330	SCHOOL STORE	228.64	417.00	294.07	0.00	351.57
			3,009.95	12,230.91	12,159.83	0.00	3,081.03

H Clubs

## Monterey Elementary School Statement of Cash Receipts and Year Ended June 30, 2002

	Account		Balance	Cash	Cash		Balance
Fund	Num	Description		Received	Disbursed	Transfers	06/30/02
		•					
	0000	GTTP GG	0.00	22.00	20.00	0.00	2.00
	8080	CHESS	0.00	33.00	30.00	0.00	3.00
			0.00	33.00	30.00	0.00	3.00
			0.00	33.00	30.00	0.00	3.00
		Total	15,737.48	127,180.55	126,036.79	0.0	16,881.24

## Morningside Elementary School Statement of Cash Receipts and Year Ended June 30, 2002

			Year Ended	<b>June 30, 200</b>	2		
Func	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
A	Pass Through						
	1010	CAFETERIA	0.00	26,308.82	26,308.82	0.00	0.00
	1040	SUMMER SCHOOL	480.00	485.00	490.00	0.00	475.00
			480.00	26,793.82	26,798.82	0.00	475.00
В	Allotments						
	1100	CAFETERIA CHANGE FUND	0.00	25.00	25.00	0.00	0.00
	1110	COPIER	0.00	2,081.91	2,081.91	0.00	0.00
	1120	GENERAL CLASSROOM	0.00	1,484.85	1,484.85	0.00	0.00
	1130	LIBRARY BOOKS	0.00	3,282.30	3,282.30	0.00	0.00
	1140	LIBRARY PROCESSING SUPPLIES	0.00	287.59	287.59	0.00	0.00
	1160	SPECIAL EDUCATION SUPPLIES	0.00	1,200.00	1,200.00	0.00	0.00
	1170	CLASSROOM SUPPLIES	1,872.99	15,963.12	17,836.11	0.00	0.00
			1,872.99	24,324.77	26,197.76	0.00	0.00
C	General						
	3010	GENERAL	438.12	1,791.19	1,579.43	-11.21	638.67
	3020	FACULTY	0.15	1,265.00	970.01	0.00	295.14
	3025	FIELD TRIPS	372.70	10,496.32	9,736.09	0.00	1,132.93
	3050	UNITED FUND	0.00	92.30	96.19	3.89	0.00
	3100	TEXTBOOKS	24.46	19.46	0.00	0.00	43.92
			835.43	13,664.27	12,381.72	-7.32	2,110.66
D	Fees						
	4020	BOOK FAIR	705.58	1,962.84	2,104.03	0.00	564.39
	4040	LIBRARY	215.48	154.00	167.86	0.00	201.62
	4090	COMMISSIONS	1,081.72	4,368.55	3,683.18	104.00	1,871.09
			2,002.78	6,485.39	5,955.07	104.00	2,637.10
Е	School Organ						
	5010	ANNUAL	104.00	0.00	0.00	-104.00	0.00
	5140	CONCESSIONS	0.00	102.94	0.00	0.00	102.94
	5150	SGA	182.25	2,080.10	2,128.81	17.32	150.86

## Morningside Elementary School Statement of Cash Receipts and Year Ended June 30, 2002

	Account		Balance	Cash	Cash		Balance
Fund	Num	Description		Received	Disbursed	Transfers	06/30/02
	5270	SPECIAL PROJECTS	337.26	1,717.40	1,296.18	-10.00	748.48
			623.51	3,900.44	3,424.99	-96.68	1,002.28
		Total	5,814.71	75,168.69	74,758.36	0.0	6,225.04

#### Oakland Intermediate School Statement of Cash Receipts and Year Ended June 30, 2002

Func	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
A	Pass Through						
	1010	CAFETERIA	0.00	24,117.90	24,117.90	0.00	0.00
			0.00	24,117.90	24,117.90	0.00	0.00
В	Allotments						
	1100	CAFETERIA CHANGE FUND	0.00	25.00	25.00	0.00	0.00
	1110	COPIER	0.00	1,305.36	1,305.36	0.00	0.00
	1120	GENERAL CLASSROOM	0.00	892.00	934.39	42.39	0.00
	1130	LIBRARY BOOKS	0.00	2,058.00	2,058.00	0.00	0.00
	1140	LIBRARY PROCESSING SUPPLIES	0.00	180.32	180.32	0.00	0.00
	1160	SPECIAL EDUCATION SUPPLIES	0.00	2,705.00	2,705.00	0.00	0.00
	1170	CLASSROOM SUPPLIES	0.00	6,761.45	6,719.06	-42.39	0.00
			0.00	13,927.13	13,927.13	0.00	0.00
C	General						
	3010	GENERAL	3,046.41	3,482.54	4,752.64	-12.00	1,764.31
	3020	FACULTY	91.79	605.00	667.44	0.00	29.35
	3025	FIELD TRIPS	786.03	928.00	1,123.61	12.00	602.42
	3040	UNITED WAY	0.00	59.02	59.02	0.00	0.00
	3100	TEXTBOOKS	19.93	39.00	0.00	0.00	58.93
			3,944.16	5,113.56	6,602.71	0.00	2,455.01
D	Fees						
	4040	LIBRARY	1,433.85	1,407.29	2,475.22	0.00	365.92
			1,433.85	1,407.29	2,475.22	0.00	365.92
E	School Organ	izations					
	2004	FIFTH GRADE CLASS	0.00	299.00	291.60	0.00	7.40
	2005	COMMUNICATIONS TEAM	123.52	0.00	28.97	0.00	94.55
	5140	CONCESSIONS	79.77	23.09	102.86	0.00	0.00
	5165	ENVIRONMENTAL FUNDS	132.25	0.00	65.32	0.00	66.93
	5290	PTA	31.48	0.00	31.48	0.00	0.00
	8110	CHESS CLUB	70.25	32.00	26.00	0.00	76.25

#### Oakland Intermediate School Statement of Cash Receipts and Year Ended June 30, 2002

	Account		Balance	Cash	Cash		Balance
Fund	Num	Description		Received	Disbursed	Transfers	06/30/02
		1					
	8120	ODDESSY OF THE MIND	70.25	0.00	70.25	0.00	0.00
			507.52	354.09	616.48	0.00	245.13
		Total	5,885.53	44,919.97	47,739.44	0.0	3,066.06
		i viai	3,003.33	77,717.77	T1,137.44	0.0	3,000.00

## Preston Park Elementary School Statement of Cash Receipts and Year Ended June 30, 2002

Fund	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
A	Pass Through		0.00	25 004 22	25.004.22	0.00	0.00
	1010	CAFETERIA	0.00	27,991.22	27,991.22	0.00	0.00
			0.00	27,991.22	27,991.22	0.00	0.00
В	Allotments 1100	CAPETERIA CHANCE FUND	0.00	25.00	25.00	0.00	0.00
	1110	CAFETERIA CHANGE FUND COPIER	0.00	25.00 1,412.92	25.00 1,412.92	0.00	0.00
	1110	GENERAL CLASSROOM	0.00	•	933.71	0.00	0.00
	1120	LIBRARY BOOKS	0.00	933.71		0.00	0.00
	1140	LIBRARY PROCESSING SUPPLIES	0.00	2,227.57 195.18	2,227.57 195.18	0.00	0.00
	1150		0.00			0.00	
		REACH		2,934.12	2,934.12		0.00
	1160	SPECIAL EDUCATION SUPPLIES	0.00	1,505.00	1,505.00	0.00	0.00
	1170	CLASSROOM SUPPLIES	0.00	7,806.57	7,806.57	0.00	0.00
			0.00	17,040.07	17,040.07	0.00	0.00
C	General						
	3000	CONTRIBUTIONS	3,903.63	0.00	1,276.60	0.00	2,627.03
	3010	GENERAL	11,239.77	9,068.61	3,835.31	0.00	16,473.07
	3020	FACULTY	453.99	646.68	578.98	0.00	521.69
	3025	FIELD TRIPS	884.26	2,973.25	2,528.87	0.00	1,328.64
	3040	UNITED WAY	0.00	94.90	94.90	0.00	0.00
	3100	TEXTBOOKS	134.50	0.00	0.00	0.00	134.50
			16,616.15	12,783.44	8,314.66	0.00	21,084.93
D	Fees						
	4020	BOOK FAIR	579.71	2,300.25	2,080.84	0.00	799.12
	4030	FUND RAISING	0.00	5,400.00	3,752.00	0.00	1,648.00
	4040	LIBRARY	113.86	68.61	21.99	0.00	160.48
			693.57	7,768.86	5,854.83	0.00	2,607.60
E	School Organ	izations					
	5010	ANNUAL	262.08	591.00	553.19	0.00	299.89
	5290	PTA	2,451.05	900.00	1,168.81	0.00	2,182.24

## Preston Park Elementary School Statement of Cash Receipts and Year Ended June 30, 2002

Fund	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
	5330	SCHOOL STORE	0.00	40.86	0.00	0.00	40.86
			2,713.13	1,531.86	1,722.00	0.00	2,522.99
		Total	20,022.85	67,115.45	60,922.78	0.0	26,215.52

## Raleigh Court Elementary School Statement of Cash Receipts and Year Ended June 30, 2002

Func	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
A	Pass Through						
	1010	CAFETERIA	0.00	33,673.35	33,673.35	0.00	0.00
			0.00	33,673.35	33,673.35	0.00	0.00
В	Allotments						
	1100	CAFETERIA CHANGE FUND	0.00	25.00	25.00	0.00	0.00
	1110	COPIER	0.00	2,315.01	2,315.01	0.00	0.00
	1120	GENERAL CLASSROOM	0.00	1,584.10	1,584.10	0.00	0.00
	1130	LIBRARY BOOKS	0.00	3,649.80	3,649.80	0.00	0.00
	1140	LIBRARY PROCESSING SUPPLIES	0.00	319.79	319.79	0.00	0.00
	1160	SPECIAL EDUCATION SUPPLIES	0.00	1,370.00	1,370.00	0.00	0.00
	1170	CLASSROOM SUPPLIES	0.00	15,556.12	15,556.12	0.00	0.00
	1260	HONORS	0.00	2,000.00	2,000.00	0.00	0.00
			0.00	26,819.82	26,819.82	0.00	0.00
C	General						
	3010	GENERAL	7,499.14	7,664.81	6,379.89	507.00	9,291.06
	3020	FACULTY	286.67	590.00	676.37	0.00	200.30
	3025	FIELD TRIPS	1,136.77	11,154.60	10,465.72	-507.00	1,318.65
	3100	TEXTBOOKS	22.90	20.00	0.00	0.00	42.90
			8,945.48	19,429.41	17,521.98	0.00	10,852.91
D	Fees						
	4040	LIBRARY	2,983.45	5,508.64	5,612.36	0.00	2,879.73
	4060	MATERIALS FEE	211.65	0.00	0.00	0.00	211.65
			3,195.10	5,508.64	5,612.36	0.00	3,091.38
E	School Organ						
	5270	PLATO	159.25	61.00	0.00	0.00	220.25
	5280	PLATO TRIPS	178.82	16,783.00	16,831.19	0.00	130.63
			338.07	16,844.00	16,831.19	0.00	350.88
Н	Clubs						
	8220	GOOD SAMARITAN	0.00	2,456.26	2,455.22	0.00	1.04

## Raleigh Court Elementary School Statement of Cash Receipts and Year Ended June 30, 2002

			i ear Ended	1 June 30, 200	Z		
Fund	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
			0.00	2,456.26	2,455.22	0.00	1.04
		Total	12,478.65	104,731.48	102,913.92	0.0	14,296.21

#### Roanoke Academy for Math and Science Statement of Cash Receipts and Year Ended June 30, 2002

Func	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
A	Pass Through						
	1010	CAFETERIA	0.00	16,467.61	16,467.61	0.00	0.00
			0.00	16,467.61	16,467.61	0.00	0.00
В	Allotments						
	1100	CAFETERIA CHANGE ALLOT	0.00	25.00	25.00	0.00	0.00
	1110	COPIER	0.00	1,700.96	1,700.96	0.00	0.00
	1120	GENERAL CLASSROOM	0.00	1,138.15	1,157.38	19.23	0.00
	1130	LIBRARY BOOKS	0.00	2,681.70	2,680.60	-1.10	0.00
	1140	LIBRARY PROCESSING	0.00	234.97	228.23	-6.74	0.00
	1160	SPECIAL EDUCATION SUPPLIES	0.00	6,540.31	6,492.68	-47.63	0.00
	1170	STUDENT SUPPLIES	0.00	9,364.90	9,299.73	-65.17	0.00
	1260	HONORS	-101.41	0.00	0.00	101.41	0.00
			-101.41	21,685.99	21,584.58	0.00	0.00
C	General						
	3010	GENERAL	202.15	345.62	197.01	0.00	350.76
	3015	GRANT/SECOND GRADE	160.08	0.00	0.00	0.00	160.08
	3020	FALCULTY	24.18	470.00	457.54	0.00	36.64
	3025	FIELD TRIPS	3,138.63	3,311.52	4,697.03	0.00	1,753.12
	3040	UNITED FUND	2.21	50.54	50.54	0.00	2.21
	3100	TEXTBOOKS	236.64	0.00	0.00	0.00	236.64
			3,763.89	4,177.68	5,402.12	0.00	2,539.45
D	Fees						
	4020	BOOK FAIR	370.00	1,545.57	1,375.29	0.00	540.28
	4030	FUND RAISING	267.76	0.00	0.00	0.00	267.76
	4040	LIBRARY	132.57	44.75	0.00	0.00	177.32
	4090	PICTURES	1,277.78	3,358.10	3,321.98	-38.00	1,275.90
			2,048.11	4,948.42	4,697.27	-38.00	2,261.26
E	School Organ						
	5330	SCHOOL STORE	283.67	0.00	0.00	0.00	283.67

## Roanoke Academy for Math and Science Statement of Cash Receipts and Year Ended June 30, 2002

Fund	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
F 5	Scholarships		283.67	0.00	0.00	0.00	283.67
1 .	6070	REMEMBRANCE	1.64	2,399.00	2,404.00	38.00	34.64
			1.64	2,399.00	2,404.00	38.00	34.64
н (	Clubs						
	8340	MAGNET	162.90	0.00	0.00	0.00	162.90
	8470	SPECIAL ACTIVITY	652.02	0.00	0.00	0.00	652.02
			814.92	0.00	0.00	0.00	814.92
		Total	6,810.82	49,678.70	50,555.58	0.0	5,933.94

## Round Hill Elementary School Statement of Cash Receipts and Year Ended June 30, 2002

Fund	Account d Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
A	Pass Through		0.00	42.021.05	42 020 05	11.00	0.00
	1010	CAFETERIA	0.00	43,931.05	43,920.05	-11.00	0.00
			0.00	43,931.05	43,920.05	-11.00	0.00
В	Allotments 1100	CAFETERIA CHANGE FUND	0.00	25.00	25.00	0.00	0.00
	1110	COPIER	0.00	1,971.36	1,946.74	-24.62	0.00
	1110	GENERAL CLASSROOM	0.00	1,352.50	•		0.00
	1120	LIBRARY BOOKS	0.00	3,108.00	2,355.37 3,105.16	1,002.87 -2.84	0.00
	1140	LIBRARY PROCESSING SUPPLIES	0.00	272.32	275.04	2.72	0.00
	1140	SPECIAL EDUCATION SUPPLIES	0.00	280.00	268.42	-11.58	0.00
	1170	CLASSROOM SUPPLIES	0.00	17,311.60	16,345.05	-966.55	0.00
			0.00	24,320.78	24,320.78	0.00	0.00
C	General						
	3000	CONTRIBUTIONS	64.96	0.00	56.00	0.00	8.96
	3010	GENERAL	3,777.58	10,157.65	8,485.66	-325.89	5,123.68
	3020	FACULTY	171.86	490.00	648.53	0.00	13.33
	3025	FIELD TRIPS	651.24	3,121.75	3,217.95	0.00	555.04
	3026	FIELD TRIP FUND - WOOD	0.00	0.00	0.00	0.00	0.00
	3030	SPECIAL EQUIPMENT	4.00	1,000.00	0.00	0.00	1,004.00
	3100	TEXTBOOKS	253.23	112.88	270.77	-24.75	70.59
			4,922.87	14,882.28	12,678.91	-350.64	6,775.60
D	Fees						
	4040	LIBRARY	49.58	130.34	75.93	0.00	103.99
			49.58	130.34	75.93	0.00	103.99
F	Scholarships						
	6080	GENERAL REMEMBRANCE FUND	0.00	1,284.50	0.00	363.50	1,648.00
	6085	AFGHAN CHILDREN'S FUND	0.00	124.00	124.00	0.00	0.00
	~		0.00	1,408.50	124.00	363.50	1,648.00

H Clubs

## Round Hill Elementary School Statement of Cash Receipts and Year Ended June 30, 2002

	Account		Balance	Cash	Cash		Balance
Fund	Num	Description		Received	Disbursed	Transfers	06/30/02
		•					
	0120	EADTH	1.00	0.00	0.00	1.06	0.00
	8130	EARTH	1.86	0.00	0.00	-1.86	0.00
			1.86	0.00	0.00	-1.86	0.00
			1.00	0.00	0.00	1.00	0.00
		T. 4.1	4.054.21	04 (53 05	01 110 77	0.0	0.537.50
		Total	4,974.31	84,672.95	81,119.67	0.0	8,527.59

# Virginia Heights Elementary School Statement of Cash Receipts and Year Ended June 30, 2002

Func	Account d Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
A	Pass Through						
	1010	CAFETERIA	0.00	29,200.64	29,200.64	0.00	0.00
			0.00	29,200.64	29,200.64	0.00	0.00
В	Allotments						
	1100	CAFETERIA CHANGE FUND	0.00	25.00	25.00	0.00	0.00
	1110	COPIER	0.00	1,978.02	1,978.02	0.00	0.00
	1120	GENERAL CLASSROOM	0.00	1,378.75	1,378.75	0.00	0.00
	1130	LIBRARY BOOKS	0.00	3,118.50	3,118.50	0.00	0.00
	1140	LIBRARY PROCESSING SUPPLIES	0.00	273.24	273.24	0.00	0.00
	1160	SPECIAL EDUCATION SUPPLIES	0.00	3,085.00	3,085.00	0.00	0.00
	1170	CLASSROOM SUPPLIES	0.00	12,573.49	12,573.49	0.00	0.00
			0.00	22,432.00	22,432.00	0.00	0.00
C	General						
	3010	GENERAL	697.88	3,257.99	3,174.33	-36.50	745.04
	3020	FACULTY	0.00	945.85	917.88	0.00	27.97
	3025	FIELD TRIPS	6.83	6,802.25	6,545.31	36.50	300.27
	3040	UNITED WAY	0.00	88.10	88.10	0.00	0.00
	3100	TEXTBOOKS	15.08	30.00	0.00	0.00	45.08
			719.79	11,124.19	10,725.62	0.00	1,118.36
D	Fees						
	4020	BOOK FAIR	605.74	2,281.27	2,462.07	0.00	424.94
	4040	LIBRARY	181.05	115.89	70.98	0.00	225.96
	4090	PICTURES	1,482.70	1,924.00	766.47	0.00	2,640.23
			2,269.49	4,321.16	3,299.52	0.00	3,291.13
E	School Organ	izations					
	5290	PTA	305.65	0.00	0.00	0.00	305.65
			305.65	0.00	0.00	0.00	305.65
F	Scholarships						
	6056	MARY OLINGER	375.00	0.00	0.00	0.00	375.00

# Virginia Heights Elementary School Statement of Cash Receipts and Year Ended June 30, 2002

Fund	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
	6130	THRASHER FUND	756.41	217.00	961.01	0.00	12.40
			1,131.41	217.00	961.01	0.00	387.40
H Cl	ubs 8470	SPECIAL ACTIVITY	277.22	864.90	811.96	0.00	330.16
	0470	SI LCIAL ACTIVITI	277.22	864.90	811.96	0.00	
		Total	4,703.56	68,159.89	67,430.75	0.0	5,432.70

# Wasena Elementary School Statement of Cash Receipts and Year Ended June 30, 2002

Func	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
A	Pass Through						
	1010	CAFETERIA	0.00	30,618.68	30,618.68	0.00	0.00
	1040	SUMMER SCHOOL	0.00	1,050.00	1,050.00	0.00	0.00
			0.00	31,668.68	31,668.68	0.00	0.00
В	Allotments						
	1100	CAFETERIA CHANGE FUND	0.00	25.00	25.00	0.00	0.00
	1110	COPIER	0.00	1,867.13	1,698.99	-168.14	0.00
	1120	GENERAL CLASSROOM	0.00	1,315.66	1,547.06	231.40	0.00
	1130	LIBRARY BOOKS	0.00	2,943.68	2,597.90	-345.78	0.00
	1140	LIBRARY PROCESSING SUPPLIES	0.00	257.92	609.76	351.84	0.00
	1160	SPECIAL EDUCATION SUPPLIES	0.00	1,775.00	1,631.60	-143.40	0.00
	1170	CLASSROOM SUPPLIES	0.00	15,878.18	15,952.26	74.08	0.00
			0.00	24,062.57	24,062.57	0.00	0.00
C	General						
	3010	GENERAL	18,513.46	7,260.22	9,505.09	1,694.18	17,962.77
	3020	FACULTY	145.15	780.00	826.96	0.00	98.19
	3025	FIELD TRIPS	2,330.58	15,372.80	15,427.18	3.75	2,279.95
	3040	UNITED WAY	0.00	202.07	202.07	0.00	0.00
	3100	TEXTBOOKS	0.00	45.93	0.00	-45.93	0.00
			20,989.19	23,661.02	25,961.30	1,652.00	20,340.91
D	Fees						
	4020	BOOK FAIR	0.00	3,463.24	2,920.58	-542.66	0.00
	4040	LIBRARY	3,438.59	865.81	1,078.07	542.66	3,768.99
	4090	PICTURES	0.00	1,672.00	0.00	-1,672.00	0.00
			3,438.59	6,001.05	3,998.65	-1,672.00	3,768.99
Н	Clubs						
	8080	CHESS	0.00	23.00	43.00	20.00	0.00
			0.00	23.00	43.00	20.00	0.00

## Wasena Elementary School Statement of Cash Receipts and Year Ended June 30, 2002

Year Ended June 30, 2002							
Fund	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
		Total	24,427.78	85,416.32	85,734.20	0.0	24,109.90

## Westside Elementary School Statement of Cash Receipts and Year Ended June 30, 2002

Func	Account d Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
A	Pass Through						
	1010	CAFETERIA	0.00	57,798.90	57,801.40	0.00	-2.50
	1040	SUMMER SCHOOL	0.00	1,505.00	0.00	0.00	1,505.00
			0.00	59,303.90	57,801.40	0.00	1,502.50
В	Allotments						
	1100	CAFETERIA CHANGE FUND	0.00	50.00	150.00	0.00	-100.00
	1110	COPIER	0.00	4,232.10	4,232.10	0.00	0.00
	1120	GENERAL CLASSROOM	0.00	2,919.39	2,919.39	0.00	0.00
	1130	LIBRARY BOOKS	0.00	6,672.23	6,672.23	0.00	0.00
	1140	LIBRARY PROCESSING SUPPLIES	0.00	584.62	584.62	0.00	0.00
	1160	SPECIAL EDUCATION SUPPLIES	0.00	5,235.00	5,058.61	-176.39	0.00
	1170	CLASSROOM SUPPLIES	0.00	31,487.88	30,717.16	-770.72	0.00
			0.00	51,181.22	50,334.11	-947.11	-100.00
C	General						
	3010	GENERAL	3,003.43	601.51	2,757.84	0.00	847.10
	3011	YEARBOOK	0.00	882.00	510.00	0.00	372.00
	3020	FACULTY	370.32	2,135.00	2,412.82	0.00	92.50
	3025	FIELD TRIPS	1,599.63	9,058.35	9,440.29	266.59	1,484.28
	3028	FUNDS FOR SCIENCE	108.06	0.00	0.00	0.00	108.06
	3040	UNITED WAY	0.00	171.01	171.01	0.00	0.00
	3100	TEXTBOOKS	82.00	240.72	0.00	0.00	322.72
			5,163.44	13,088.59	15,291.96	266.59	3,226.66
D	Fees						
	4020	BOOK FAIR	1,672.37	3,555.49	4,429.72	0.00	798.14
	4040	LIBRARY	177.28	2,297.46	2,179.00	0.00	295.74
	4090	PICTURES	1,160.40	907.52	1,928.40	630.42	769.94
			3,010.05	6,760.47	8,537.12	630.42	1,863.82
E	School Organ	izations					
	5140	CONCESSIONS	428.97	708.14	774.95	50.10	412.26

See Notes to Financial Statements

## Westside Elementary School Statement of Cash Receipts and Year Ended June 30, 2002

Func	Account d Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
	5330	SCHOOL STORE	723.38	0.00	641.54	0.00	81.84
	5332	SPELLING BEE	0.00	43.50	16.50	0.00	27.00
			1,152.35	751.64	1,432.99	50.10	521.10
F	Scholarships						
	6185	DRAMA	0.00	300.00	283.64	0.00	16.36
			0.00	300.00	283.64	0.00	16.36
		Total	9,325.84	131,385.82	133,681.22	0.0	7,030.44

## Noel C. Taylor Learning Academy Statement of Cash Receipts and Year Ended June 30, 2002

Fund	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
В	Allotments						
	1110	COPIER	0.00	1,198.80	1,198.80	0.00	0.00
	1120	GENERAL CLASSROOM	0.00	855.00	855.00	0.00	0.00
	1130	LIBRARY BOOKS	0.00	1,890.00	1,890.00	0.00	0.00
	1140	LIBRARY PROCESSING SUPPLIES	0.00	165.60	165.60	0.00	0.00
	1170	CLASSROOM SUPPLIES	0.00	7,358.86	7,358.86	0.00	0.00
	1180	BUSINESS EDUCATION	0.00	1,287.00	1,287.00	0.00	0.00
	1230	TECHNOLOGY EDUCATION	0.00	2,124.00	2,124.00	0.00	0.00
			0.00	14,879.26	14,879.26	0.00	0.00
C	General						
	3010	GENERAL	135.15	3,342.63	2,815.07	0.00	662.71
	3020	FACULTY	1.54	0.00	0.00	0.00	1.54
	3040	UNITED WAY	0.00	7.37	7.37	0.00	0.00
			136.69	3,350.00	2,822.44	0.00	664.25
Е	School Organ	izations					
	2002	CLASS OF 2002	0.00	65.50	0.00	0.00	65.50
	5010	ANNUAL	0.43	0.00	0.00	0.00	0.43
	5410	VILLA HEIGHTS	75.85	0.00	75.00	0.00	0.85
			76.28	65.50	75.00	0.00	66.78
		Total	212.97	18,294.76	17,776.70	0.0	731.03

## Adult Education Statement of Cash Receipts and Year Ended June 30, 2002

Fund	Account Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
I Vo	ocational						
	9040	ADULT PROGRAMS	7,539.22	2,651.01	2,622.07	0.00	7,568.16
	9050	ADULT T & I	19,539.62	17,039.00	24,663.05	0.00	11,915.57
	9290	GED TEST	31,153.86	34,752.00	38,382.79	0.00	27,523.07
	9340	EVENING HIGH SCHOOL	1,345.00	15,378.00	13,383.51	0.00	3,339.49
			59,577.70	69,820.01	79,051.42	0.00	50,346.29
		Total	59,577.70	69,820.01	79,051.42	0.0	50,346.29

## Blue Ridge Technical Academy Statement of Cash Receipts and Year Ended June 30, 2002

Fund	Account d Num	Description	Balance	Cash Received	Cash Disbursed	Transfers	Balance 06/30/02
A	Pass Through						
	1010	CAFETERIA	0.00	251.20	182.00	-69.20	0.00
			0.00	251.20	182.00	-69.20	0.00
В	Allotments						
	1100	CAFETERIA	0.00	10.00	0.00	0.00	10.00
	1120	GENERAL CLASSROOM	0.00	832.00	0.00	-832.00	0.00
			0.00	842.00	0.00	-832.00	10.00
C	General						
	3010	GENERAL	0.00	3,197.14	3,682.69	901.20	415.65
			0.00	3,197.14	3,682.69	901.20	415.65
		Total	0.00	4,290.34	3,864.69	0.0	425.65

## Roanoke City School Activity Funds Notes to Financial Statements June 30, 2002

#### Note 1. Background:

The Virginia Board of Education requires an annual financial audit of each school's student activity funds by an independent auditor. Roanoke City Public Schools have 35 locations that maintain student activity funds, including the technical schools and alternative education programs. Student activity funds are derived from State allotments, student fees and fines, field trip fees, admission fees to athletic events and shows, fundraisers for various student organizations, vending machine commissions, donations, miscellaneous sales, and cafeteria sales. The schools use allotment monies and general fund monies to pay for equipment, classroom supplies, library materials and textbooks, travel, and other expenses that generally benefit the students. Student organizations use their money to purchase equipment and materials, and to pay expenses for field trips.

#### Note 2. Summary of Significant Accounting Policies:

#### Accounting Procedures:

The accounting procedures and forms used were those prescribed by the State Board of Education in its "Manual on System of Accounting for School Activity Funds" and by the Roanoke City School Board in its "Manual on the System of Accounting for Roanoke City Public School Activity Funds (Internal Accounts)."

#### Basis of Accounting:

Activity funds are accounted for using the cash basis of accounting. This means that cash receipts and disbursements are recorded when funds are actually received and expended. Amounts due to the schools (i.e., receivables) and amounts due from the schools to outside parties (i.e., payables) are not reflected in the schools' financial statements.

#### Central Investment Fund:

The Roanoke City School Board established the Central Investment Fund to provide schools with a means of investing their idle cash. The Business Services Controller manages the fund, in accordance with the investment policies established by the School Board. These policies restrict investments to bank certificates of deposit, repurchase agreements for federal securities, and commercial paper graded A1/P1 or better. Schools deposit their money with Business Services by the 25<sup>th</sup> of each month. The Business Services Controller invests the money pooled from all schools in the highest yielding investment as identified using the bidding process. All funds on deposit with the Controller were invested at all times during the year, earning an average return of 2.36%.

### Roanoke City School Activity Funds Notes to Financial Statements June 30, 2002

#### Fixed Assets and Inventories:

Under the cash basis of accounting, the full cost of fixed assets such as equipment and furnishings, as well as inventories such as paper and forms, are recorded as expenditures at the time a school issues a check in payment for the goods. As such, the total cash disbursements reported in a School's statements represent the value of all goods purchased this fiscal year and not the value of assets consumed.

#### Chart of Accounts:

Roanoke City Schools do not use a standard, uniform chart of accounts for activity fund accounting. In order to prepare a logical presentation of receipts, disbursements and fund balances for the school system as a whole, we reclassified several schools' accounts. Total receipts, disbursements and fund balances were not affected by these reclassifications.

## **Roanoke City School Activity Notes to Financial Statements**

Note 5: Cash balances for all schools excluding \$25 change fund held by Patrick Henry High School and \$10 change fund held by Blue Ridge Technical Academy.

#### Year Ended June 30,

School	Checking	July 1, 2001 CIF	Total	Checking	June 30, 2002 CIF	Total
William Fleming High School	22,433.57	117,318.12	139,751.69	9,750.46	139,499.30	149,249.76
Patrick Henry High School	-48,326.98	200,347.59	152,020.61	63,728.70	83,748.34	147,477.04
Gibboney Technical Center	83,147.57	33,579.52	116,727.09	83,348.52	34,369.06	117,717.58
Lawson Center	10,542.17	22,835.85	33,378.02	6,216.08	29,372.76	35,588.84
Roanoke Valley Governor's School	5,382.75	6,845.34	12,228.09	1,198.52	4,674.61	5,873.13
Addison Aerospace Magnet School	3,010.72	4,916.63	7,927.35	8,036.70	5,032.22	13,068.92
Breckinridge Middle School	9,650.26	23,419.74	33,070.00	11,896.40	9,547.37	21,443.77
Jackson Middle School	7,752.08	16,378.19	24,130.27	5,652.45	24,993.45	30,645.90
Madison Middle School	20,693.77	9,978.32	30,672.09	14,288.95	10,212.93	24,501.88
Ruffner Middle School	2,947.48	2,321.15	5,268.63	7,387.95	2,375.73	9,763.68
Wilson Middle School	768.49	34,602.50	35,370.99	1,134.88	39,508.76	40,643.64
Crystal Spring Elementary School	14,528.90	1,322.02	15,850.92	12,723.42	1,353.10	14,076.52
Fairview Elementary School	5,691.35	2,188.35	7,879.70	10,551.57	2,239.81	12,791.38
Fallon Park Elementary School	2,583.32	1,959.61	4,542.93	2,499.91	2,005.68	4,505.59
Fishburn Park Elementary School	10,991.02	14,955.96	25,946.98	3,559.70	8,789.82	12,349.52
Forest Park New American School	3,239.65	315.61	3,555.26	3,600.57	323.04	3,923.61
Garden City Elementary School	2,151.82	2,322.88	4,474.70	750.15	2,377.48	3,127.63
Grandin Court Elementary School	638.04	5,630.56	6,268.60	1,527.21	4,262.94	5,790.15
Highland Park Elementary School	9,012.59	285.79	9,298.38	8,799.27	292.52	9,091.79
Huff Lane Micro Village Magnet	1,274.50	26,451.85	27,726.35	8,593.59	25,091.27	33,684.86
Hurt Park Elementary School	1,671.32	3,573.31	5,244.63	939.82	3,657.33	4,597.15
Lincoln Terrace Elementary School	346.76	7,124.23	7,470.99	231.67	3,268.55	3,500.22
Monterey Elementary School	3,927.08	11,810.40	15,737.48	10,731.71	6,149.53	16,881.24
Morningside Elementary School	4,022.31	1,792.40	5,814.71	4,390.49	1,834.55	6,225.04
Oakland Intermediate School	1,721.31	4,164.22	5,885.53	1,810.46	1,255.60	3,066.06
Preston Park Elementary School	2,274.25	17,748.60	20,022.85	5,013.46	21,202.06	26,215.52
Raleigh Court Elementary School	6,734.69	5,743.96	12,478.65	6,886.63	7,409.58	14,296.21
Roanoke Academy for Math and	5,507.79	1,303.03	6,810.82	4,600.28	1,333.66	5,933.94
Round Hill Elementary School	571.52	4,402.79	4,974.31	3,517.68	5,009.91	8,527.59
Virginia Heights Elementary School	618.33	4,085.23	4,703.56	1,056.92	4,375.78	5,432.70
Wasena Elementary School	2,943.48	21,484.30	24,427.78	4,126.24	19,983.66	24,109.90
Westside Elementary School	7,199.32	2,126.52	9,325.84	4,853.93	2,176.51	7,030.44
Noel C. Taylor Learning Academy	212.97	0.00	212.97	731.03	0.00	731.03
Adult Education	59,577.70	0.00	59,577.70	50,346.29	0.00	50,346.29
Blue Ridge Technical Academy	0.00	0.00	0.00	415.65	0.00	415.65
Total	265,441.90	613,334.57 Pa <sub>1</sub>	878,776.47 ge 74	364,897.26	507,726.91	872,624.17

# Roanoke City School Activity Funds Schedule of Cash Receipts and Disbursements by Function Year Ended June 30, 2002

Account/Fund	Balance July 1, 2001	Cash Receipts	Cash Disbursements	Transfers	Balance June 30, 2002
Cafeteria	1,649.80	1,336,423.98	1,338,854.63	682.80	-98.05
Summer School	87,381.50	104,706.50	97,226.15	68.00	94929.85
Textbook Lost/Damaged	0.00	365.34	365.34	0.00	0.00
Pass Through	89,031.30	1,441,495.82	1,436,446.12	750.80	94,831.80
Cafeteria Change Fund	25.00	2,117.01	1,761.44	-470.57	-90.00
Copier	0.00	89,408.59	120,082.29	30,673.70	0.00
General Classroom	0.00	63,083.95	66,979.43	3,895.48	0.00
Library Books	0.00	138,892.13	136,884.20	-2,007.93	0.00
Library Processing Supplies	0.00	12,200.80	12,488.19	287.39	0.00
Reach	0.00	6,606.54	6,579.47	0.00	27.07
Special Education Supplies	91.44	110,370.20	105,249.42	-5,171.19	41.03
Classroom Supplies	2,152.77	668,363.45	601,788.06	-68,490.41	237.75
Business Education	0.00	10,043.00	9,720.22	-322.78	0.00
Building Trade	0.00	1,000.00	1,000.00	0.00	0.00
Computer Science Supply	0.00	375.00	219.92	-155.08	0.00
Child Care Occupations	0.00	5,523.72	5,188.58	-335.14	0.00
Health Occupations	0.00	1,550.00	1,557.77	7.77	0.00
ICT Supply	0.00	600.00	386.07	-213.93	0.00
Marketing Education Supply	0.00	1,864.00	1,747.04	-116.96	0.00
Technology Education	0.00	14,492.34	14,243.07	-249.27	0.00
Vocational Center Supply	0.00	22,168.00	23,138.29	970.29	0.00
AP/IB Social Studies	-101.41	9,497.43	9,055.01	-341.01	0.00
Culinary Arts	0.00	3,000.00	3,000.00	0.00	0.00
Instructional Allotment	0.00	38,042.78	38,042.78	0.00	0.00
Allotments	2,167.80	1,199,198.94	1,159,111.25	-42,039.64	215.85
General	220,511.05	622,059.12	635,986.34	11,660.98	218,244.81
Fees	103,989.71	291,858.21	273,762.40	-8,876.92	113,208.60
<b>School Organizations</b>	188,244.53	511,011.33	510,448.08	-5,413.04	183,394.74
Scholarships	19,171.80	21,571.25	16,617.40	2,763.20	26,888.85
Athletics	17,120.54	212,840.23	272,724.11	51,205.64	8,442.30
Clubs	59,231.85	137,055.68	130,418.66	-10,231.02	55,637.85
Vocational	179,332.89	192,478.82	200,197.34	180.00	171,794.37
Total - All Funds	878,801.47	4,629,569.40	4,635,711.70	0.00	872,659.17

# Roanoke City School Schedule of Cash Receipts and Disbursements Year Ended June 30, 2002

School	Balance July 1, 2001	Cash Receipts	Cash Disbursements	Balance June 30, 2002
William Fleming High School	139,751.69	647,842.57	638,344.50	149,249.76
Patrick Henry High School	152,045.61	801,646.23	806,189.80	147,502.04
Gibboney Technical Center	116,727.09	158,968.15	157,977.66	117,717.58
Lawson Center	33,378.02	47,445.36	45,234.54	35,588.84
Roanoke Valley Governor's School	12,228.09	76,238.02	82,592.98	5,873.13
Addison Aerospace Magnet School	7,927.35	168,593.22	163,451.65	13,068.92
Breckinridge Middle School	33,070.00	123,573.75	135,199.98	21,443.77
Jackson Middle School	24,130.27	131,501.40	124,985.77	30,645.90
Madison Middle School	30,672.09	192,740.95	198,911.16	24,501.88
Ruffner Middle School	5,268.63	183,313.81	178,818.76	9,763.68
Wilson Middle School	35,370.99	173,439.77	168,167.12	40,643.64
Crystal Spring Elementary School	15,850.92	88,088.50	89,862.90	14,076.52
Fairview Elementary School	7,879.70	136,152.26	131,240.58	12,791.38
Fallon Park Elementary School	4,542.93	104,609.43	104,646.77	4,505.59
Fishburn Park Elementary School	25,946.98	153,361.32	166,958.78	12,349.52
Forest Park New American School	3,555.26	62,066.34	61,697.99	3,923.61
Garden City Elementary School	4,474.70	82,133.06	83,480.13	3,127.63
Grandin Court Elementary School	6,268.60	89,327.81	89,806.26	5,790.15
Highland Park Elementary School	9,298.38	79,236.76	79,443.35	9,091.79
Huff Lane Micro Village Magnet School	27,726.35	97,862.23	91,903.72	33,684.86
Hurt Park Elementary School	5,244.63	54,809.06	55,456.54	4,597.15
Lincoln Terrace Elementary School	7,470.99	45,784.47	49,755.24	3,500.22
Monterey Elementary School	15,737.48	127,180.55	126,036.79	16,881.24
Morningside Elementary School	5,814.71	75,168.69	74,758.36	6,225.04
Oakland Intermediate School	5,885.53	44,919.97	47,739.44	3,066.06
Preston Park Elementary School	20,022.85	67,115.45	60,922.78	26,215.52
Raleigh Court Elementary School	12,478.65	104,731.48	102,913.92	14,296.21
Roanoke Academy for Math and Science	6,810.82	49,678.70	50,555.58	5,933.94
Round Hill Elementary School	4,974.31	84,672.95	81,119.67	8,527.59
Virginia Heights Elementary School	4,703.56	68,159.89	67,430.75	5,432.70
Wasena Elementary School	24,427.78	85,416.32	85,734.20	24,109.90
Westside Elementary School	9,325.84	131,385.82	133,681.22	7,030.44
Noel C. Taylor Learning Academy	212.97	18,294.76	17,776.70	731.03
Adult Education	59,577.70	69,820.01	79,051.42	50,346.29
Blue Ridge Technical Academy	0.00	4,290.34	3,864.69	425.65
Total	878,801.47	4,629,569.4	4,635,711.7	872,659.17

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# Roanoke City School Activity Funds Schedule of Central Investment Fund Cash Receipts and Disbursements Year Ended June 30, 2002

	Balance July 1, 2001	School Deposits	Interest Earned	School Withdrawals	Balance June 30, 2002
	July 1, 2001	Deposits	Larnea	vviiidi a vvais	<del>June 20, 2002</del>
William Fleming High School	117,318.12	60,000.00	2,181.18	40,000.00	139,499.30
Patrick Henry High School	200,347.59	0.00	3,400.75	120,000.00	83,748.34
Gibboney Technical Center	33,579.52	0.00	789.54	0.00	34,369.06
Lawson Center	22,835.85	6,000.00	536.91	0.00	29,372.76
Roanoke Valley Governor's School	6,845.34	17,500.00	329.27	20,000.00	4,674.61
Addison Aerospace Magnet School	4,916.63	0.00	115.59	0.00	5,032.22
Breckinridge Middle School	23,419.74	0.00	340.63	14,213.00	9,547.37
Jackson Middle School	16,378.19	28,000.00	615.26	20,000.00	24,993.45
Madison Middle School	9,978.32	0.00	234.61	0.00	10,212.93
Ruffner Middle School	2,321.15	0.00	54.58	0.00	2,375.73
Wilson Middle School	34,602.50	24,000.00	806.26	19,900.00	39,508.76
Crystal Spring Elementary School	1,322.02	0.00	31.08	0.00	1,353.10
Fairview Elementary School	2,188.35	0.00	51.46	0.00	2,239.81
Fallon Park Elementary School	1,959.61	0.00	46.07	0.00	2,005.68
Fishburn Park Elementary School	14,955.96	0.00	333.86	6,500.00	8,789.82
Forest Park New American School	315.61	0.00	7.43	0.00	323.04
Garden City Elementary School	2,322.88	0.00	54.60	0.00	2,377.48
Grandin Court Elementary School	5,630.56	0.00	132.38	1,500.00	4,262.94
Highland Park Elementary School	285.79	0.00	6.73	0.00	292.52
Huff Lane Micro Village Magnet School	26,451.85	7,000.00	639.42	9,000.00	25,091.27
Hurt Park Elementary School	3,573.31	0.00	84.02	0.00	3,657.33
Lincoln Terrace Elementary School	7,124.23	0.00	144.32	4,000.00	3,268.55
Monterey Elementary School	11,810.40	10,000.00	339.13	16,000.00	6,149.53
Morningside Elementary School	1,792.40	0.00	42.15	0.00	1,834.55
Oakland Intermediate School	4,164.22	0.00	91.38	3,000.00	1,255.60
Preston Park Elementary School	17,748.60	3,000.00	453.46	0.00	21,202.06
Raleigh Court Elementary School	5,743.96	1,500.00	165.62	0.00	7,409.58
Roanoke Academy for Math and Science	1,303.03	0.00	30.63	0.00	1,333.66
Round Hill Elementary School	4,402.79	500.00	107.12	0.00	5,009.91
Virginia Heights Elementary School	4,085.23	4,000.00	90.55	3,800.00	4,375.78
Wasena Elementary School	21,484.30	0.00	499.36	2,000.00	19,983.66
Westside Elementary School	2,126.52	0.00	49.99	0.00	2,176.51
Total - All Schools	613,334.57	161,500.00	12,805.34	279,913.00	507,726.91
John T Walke Memorial Award	1,677.35	0.00	39.29	50.00	1,666.64
Traylor Foundation Scholarship	5,690.38	100.00	132.65	450.00	5,473.03
City School Foundation	15,132.63	11.99	355.82	1,000.00	14,500.44
<b>Total - Foundations</b>	22,500.36	111.99	527.76	1,500.00	21,640.11
Total - All Investments	635,834.93	161,611.99	13,333.10	281,413.00	529,367.02